



Overstrand Municipality  
Financial statements  
for the year ended 30 June 2016

**OVERSTRAND MUNICIPALITY  
ANNUAL FINANCIAL STATEMENTS**

**for the year ended 30 June 2016**

**APPROVAL OF THE ANNUAL FINANCIAL STATEMENTS**

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 84, in terms of Section 126(1)(a) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in the notes of these annual financial statement are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

A handwritten signature in black ink, appearing to read 'CC Groenewald', is written over a horizontal line.

CC Groenewald

**Municipal Manager**

31 August 2016

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

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# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Statement of Financial Position as at 30 June 2016

Figures in Rand	Note(s)	2016	2015 Restated*
<b>Assets</b>			
<b>Current Assets</b>			
Inventories	9	28,742,328	10,574,939
Operating lease asset		730,747	721,982
Receivables from exchange transactions	10	19,708,504	22,993,268
Receivables from non-exchange transactions	11	24,521,668	21,605,499
VAT receivable	12	5,716,835	6,356,063
Consumer debtors	13	57,827,919	53,288,560
Long term receivables	8	13,569	15,106
Cash and cash equivalents	14	174,780,916	104,986,783
		<b>312,042,486</b>	<b>220,542,200</b>
<b>Non-Current Assets</b>			
Investment property	2	152,550,000	144,822,500
Property, plant and equipment	3	3,427,883,631	3,459,414,086
Intangible assets	4	6,771,675	5,505,691
Heritage assets	5	124,182,198	124,182,198
Other financial assets	6	29,740,013	23,148,842
Long term receivables	8	40,200	53,303
		<b>3,741,167,717</b>	<b>3,757,126,620</b>
<b>Total Assets</b>		<b>4,053,210,203</b>	<b>3,977,668,820</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Other financial liabilities	18	26,432,309	23,539,168
Finance lease obligation	16	59,968	80,454
Payables from exchange transactions	20	70,759,580	64,303,092
Consumer deposits	21	43,943,235	41,743,135
Employee benefit obligation	7	2,943,228	2,344,462
Unspent conditional grants and receipts	17	1,379,804	2,076,317
Provisions	19	23,500,708	21,594,980
		<b>169,018,832</b>	<b>155,681,608</b>
<b>Non-Current Liabilities</b>			
Other financial liabilities	18	412,401,585	408,904,414
Finance lease obligation	16	-	59,968
Employee benefit obligation	7	110,245,237	107,289,538
Provisions	19	89,019,263	85,937,441
		<b>611,666,085</b>	<b>602,191,361</b>
<b>Total Liabilities</b>		<b>780,684,917</b>	<b>757,872,969</b>
<b>Net Assets</b>		<b>3,272,525,286</b>	<b>3,219,795,851</b>
Reserves			
Housing development fund		2,176,896	2,571,034
Accumulated surplus	15	3,270,348,390	3,217,224,817
<b>Total Net Assets</b>		<b>3,272,525,286</b>	<b>3,219,795,851</b>

\* See Note 43

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Statement of Financial Performance

Figures in Rand	Note(s)	2016	2015 Restated*
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges	23	573,422,377	521,423,217
Rental of facilities and equipment		9,949,824	9,252,957
Agency services		3,211,107	2,789,519
Licences and permits		2,423,131	1,971,690
Other income	26	28,288,351	19,507,396
Interest received	31	14,943,807	10,422,699
<b>Total revenue from exchange transactions</b>		<b>632,238,597</b>	<b>565,367,478</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates	22	164,554,174	152,606,751
Property rates - penalties imposed	22	565,115	793,937
<b>Transfer revenue</b>			
Government grants and subsidies	24	164,280,510	115,970,498
Public contributions and donations	25	984,745	2,823,925
Fines, Penalties and Forfeits		23,893,259	18,563,196
<b>Total revenue from non-exchange transactions</b>		<b>354,277,803</b>	<b>290,758,307</b>
<b>Total revenue</b>		<b>986,516,400</b>	<b>856,125,785</b>
<b>Expenditure</b>			
Employee costs	28	(273,115,394)	(269,820,051)
Remuneration of councillors	29	(8,566,074)	(8,103,624)
Depreciation and amortisation	33	(122,815,091)	(119,481,866)
Impairment loss / Reversal of impairments	34	(698,452)	(3,077,214)
Finance costs	35	(46,207,492)	(43,447,046)
Lease rentals on operating lease		(505,881)	(698,761)
Debt Impairment	30	(19,128,011)	(7,693,463)
Materials		(19,604,899)	(27,754,465)
Bulk purchases	38	(194,619,535)	(167,659,838)
Contracted services		(112,338,080)	(95,295,194)
Transfers and Subsidies	37	(51,089,762)	(50,392,221)
General expenses	27	(94,120,325)	(130,702,368)
<b>Total expenditure</b>		<b>(942,808,996)</b>	<b>(924,126,111)</b>
<b>Operating surplus (deficit)</b>		<b>43,707,404</b>	<b>(68,000,326)</b>
(Loss) gain on disposal of assets and liabilities		(323,172)	1,953,041
Fair value adjustments	32	8,538,671	2,002,805
		<b>8,215,499</b>	<b>3,955,846</b>
<b>Surplus (deficit) for the year</b>		<b>51,922,903</b>	<b>(64,044,480)</b>

\* See Note 43

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Statement of Changes in Net Assets

Figures in Rand	Housing development fund	Accumulated surplus	Total net assets
Opening balance at 01 July 2014 as previously reported	2,564,844	2,818,525,269	2,821,090,113
Adjustments			
Correction of errors	-	461,430,356	461,430,356
<b>Balance at 01 July 2014 as restated*</b>	<b>2,564,844</b>	<b>3,279,955,625</b>	<b>3,282,520,469</b>
Changes in net assets			
(Deficit) / surplus for the year	-	(64,044,480)	(64,044,480)
Transfer to / (from) housing development fund	6,190	-	6,190
Transfer to / (from) self insurance fund	-	1,313,672	1,313,672
Total changes	6,190	(62,730,808)	(62,724,618)
Opening balance at 01 July 2015 as previously reported	2,571,034	2,769,993,765	2,772,564,799
Adjustments			
Correction of errors	-	447,231,042	447,231,042
<b>Balance at 01 July 2015 as restated*</b>	<b>2,571,034</b>	<b>3,217,224,807</b>	<b>3,219,795,841</b>
Changes in net assets			
(Deficit) / surplus for the year	-	51,922,903	51,922,903
Transfer to / (from) housing development fund	(394,138)	-	(394,138)
Transfer to / (from) self insurance fund	-	1,200,680	1,200,680
Total changes	(394,138)	53,123,583	52,729,445
<b>Balance at 30 June 2016</b>	<b>2,176,896</b>	<b>3,270,348,390</b>	<b>3,272,525,286</b>

Note(s)

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\* See Note 43

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Cash Flow Statement

Figures in Rand	Note(s)	2016	2015 Restated*
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Taxation		162,919,006	152,186,188
Sale of goods and services		573,058,294	522,136,002
Grants		163,583,997	114,621,316
Interest income		14,943,807	10,422,699
Other receipts		71,337,481	54,038,506
Movement in housing development fund and self insurance fund		806,542	1,319,862
		<u>986,649,127</u>	<u>854,724,573</u>
<b>Payments</b>			
Employee costs		(269,560,929)	(257,894,559)
Suppliers		(194,619,535)	(167,659,838)
Finance costs		(46,193,374)	(43,433,321)
Other payments		(313,439,290)	(262,276,276)
		<u>(823,813,128)</u>	<u>(731,263,994)</u>
<b>Net cash flows from operating activities</b>	39	<b>162,835,999</b>	<b>123,460,579</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	3	(93,003,287)	(109,747,977)
Proceeds from sale of property, plant and equipment	3	911,907	6,552,193
Purchase of investment property	2	(800,000)	-
Proceeds from sale of investment property	2	-	5,000,000
Purchase of intangible assets	4	(1,482,751)	(154,170)
Proceeds from sale of other intangible assets	4	1,885	-
Proceeds from sale of heritage assets	5	-	2,000,000
Movement in financial assets		(4,980,000)	(4,980,001)
Movement in long term receivables		14,640	14,581
<b>Net cash flows from investing activities</b>		<b>(99,337,606)</b>	<b>(101,315,374)</b>
<b>Cash flows from financing activities</b>			
Movement in other financial liabilities		6,390,312	19,619,088
Movement in finance leases		(94,572)	64,075
<b>Net cash flows from financing activities</b>		<b>6,295,740</b>	<b>19,683,163</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>69,794,133</b>	<b>41,828,368</b>
Cash and cash equivalents at the beginning of the year		104,986,783	63,158,415
<b>Cash and cash equivalents at the end of the year</b>	14	<b>174,780,916</b>	<b>104,986,783</b>

\* See Note 43

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Revenue from exchange transactions</b>						
Service charges	566,784,403	2,000,000	<b>568,784,403</b>	573,422,377	<b>4,637,974</b>	54
Rental of facilities and equipment	11,858,631	(6,498,656)	<b>5,359,975</b>	9,949,824	<b>4,589,849</b>	54
Agency services	2,970,000	-	<b>2,970,000</b>	3,211,107	<b>241,107</b>	54
Licences and permits	2,189,500	-	<b>2,189,500</b>	2,423,131	<b>233,631</b>	54
Other income	13,643,330	6,680,770	<b>20,324,100</b>	28,288,351	<b>7,964,251</b>	54
Interest received	8,784,158	2,625,000	<b>11,409,158</b>	14,943,807	<b>3,534,649</b>	54
<b>Total revenue from exchange transactions</b>	<b>606,230,022</b>	<b>4,807,114</b>	<b>611,037,136</b>	<b>632,238,597</b>	<b>21,201,461</b>	
<b>Revenue from non-exchange transactions</b>						
<b>Taxation revenue</b>						
Property rates	162,730,300	-	<b>162,730,300</b>	164,554,174	<b>1,823,874</b>	54
Property rates - penalties imposed	891,000	-	<b>891,000</b>	565,115	<b>(325,885)</b>	54
<b>Transfer revenue</b>						
Government grants and subsidies	153,678,000	10,638,191	<b>164,316,191</b>	164,280,510	<b>(35,681)</b>	54
Public contributions and donations	1,000,000	-	<b>1,000,000</b>	984,745	<b>(15,255)</b>	54
Fines, Penalties and Forfeits	31,859,480	-	<b>31,859,480</b>	23,893,259	<b>(7,966,221)</b>	54
<b>Total revenue from non-exchange transactions</b>	<b>350,158,780</b>	<b>10,638,191</b>	<b>360,796,971</b>	<b>354,277,803</b>	<b>(6,519,168)</b>	
<b>Total revenue</b>	<b>956,388,802</b>	<b>15,445,305</b>	<b>971,834,107</b>	<b>986,516,400</b>	<b>14,682,293</b>	
<b>Expenditure</b>						
Employee costs	(291,593,222)	7,574,253	<b>(284,018,969)</b>	(273,115,394)	<b>10,903,575</b>	54
Remuneration of councillors	(8,674,498)	-	<b>(8,674,498)</b>	(8,566,074)	<b>108,424</b>	54
Depreciation and amortisation	(111,361,508)	-	<b>(111,361,508)</b>	(122,815,091)	<b>(11,453,583)</b>	54
Impairment loss/ Reversal of impairments	-	-	-	(698,452)	<b>(698,452)</b>	54
Finance costs	(46,894,846)	-	<b>(46,894,846)</b>	(46,207,492)	<b>687,354</b>	54
Lease rentals on operating lease	(828,500)	68,100	<b>(760,400)</b>	(505,881)	<b>254,519</b>	54
Bad debts written off	(22,792,000)	-	<b>(22,792,000)</b>	(19,128,011)	<b>3,663,989</b>	54
Materials	(57,800,593)	5,288,400	<b>(52,512,193)</b>	(19,604,899)	<b>32,907,294</b>	54
Bulk purchases	(193,573,082)	2,000,000	<b>(191,573,082)</b>	(194,619,535)	<b>(3,046,453)</b>	54
Contracted services	(125,321,575)	(39,451,573)	<b>(164,773,148)</b>	(112,338,080)	<b>52,435,068</b>	54
Transfers and Subsidies	(48,496,890)	(2,264,000)	<b>(50,760,890)</b>	(51,089,762)	<b>(328,872)</b>	54
General expenses	(57,192,571)	1,589,691	<b>(55,602,880)</b>	(94,120,325)	<b>(38,517,445)</b>	54
<b>Total expenditure</b>	<b>(964,529,285)</b>	<b>(25,195,129)</b>	<b>(989,724,414)</b>	<b>(942,808,996)</b>	<b>46,915,418</b>	
<b>Operating surplus</b>	<b>(8,140,483)</b>	<b>(9,749,824)</b>	<b>(17,890,307)</b>	<b>43,707,404</b>	<b>61,597,711</b>	
Loss on disposal of assets and liabilities	-	-	-	(323,172)	<b>(323,172)</b>	54
Fair value adjustments	3,000,000	-	<b>3,000,000</b>	8,538,671	<b>5,538,671</b>	54
	<b>3,000,000</b>	-	<b>3,000,000</b>	<b>8,215,499</b>	<b>5,215,499</b>	
<b>Surplus before taxation</b>	<b>(5,140,483)</b>	<b>(9,749,824)</b>	<b>(14,890,307)</b>	<b>51,922,903</b>	<b>66,813,210</b>	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>(5,140,483)</b>	<b>(9,749,824)</b>	<b>(14,890,307)</b>	<b>51,922,903</b>	<b>66,813,210</b>	



# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>Statement of Financial Position</b>						
<b>Assets</b>						
<b>Current Assets</b>						
Inventories	14,483,289	-	14,483,289	28,742,328	14,259,039	54
Operating lease asset	-	-	-	730,747	730,747	54
Receivables from exchange transactions	44,112,423	(3,915,434)	40,196,989	19,708,504	(20,488,485)	54
Receivables from non-exchange transactions	-	-	-	24,521,668	24,521,668	54
VAT receivable	-	-	-	5,716,835	5,716,835	54
Consumer debtors	51,774,367	-	51,774,367	57,827,919	6,053,552	54
Long term receivables	12,733	-	12,733	13,569	836	54
Cash and cash equivalents	97,546,579	2,920,570	100,467,149	174,780,916	74,313,767	54
	<b>207,929,391</b>	<b>(994,864)</b>	<b>206,934,527</b>	<b>312,042,486</b>	<b>105,107,959</b>	
<b>Non-Current Assets</b>						
Investment property	164,500,500	-	164,500,500	152,550,000	(11,950,500)	54
Property, plant and equipment	3,122,146,945	(2,092,785)	3,120,054,160	3,427,883,631	307,829,471	54
Intangible assets	5,368,442	-	5,368,442	6,771,675	1,403,233	54
Heritage assets	-	-	-	124,182,198	124,182,198	54
Other financial assets	28,454,570	-	28,454,570	29,740,013	1,285,443	54
Long term receivables	41,037	-	41,037	40,200	(837)	54
	<b>3,320,511,494</b>	<b>(2,092,785)</b>	<b>3,318,418,709</b>	<b>3,741,167,717</b>	<b>422,749,008</b>	
<b>Total Assets</b>	<b>3,528,440,885</b>	<b>(3,087,649)</b>	<b>3,525,353,236</b>	<b>4,053,210,203</b>	<b>527,856,967</b>	
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Other financial liabilities	28,112,655	-	28,112,655	26,432,309	(1,680,346)	54
Finance lease obligation	-	-	-	59,968	59,968	54
Payables from exchange transactions	74,229,174	-	74,229,174	70,759,585	(3,469,589)	54
Consumer deposits	43,800,745	-	43,800,745	43,943,235	142,490	54
Employee benefit obligation	-	-	-	2,943,228	2,943,228	54
Unspent conditional grants and receipts	-	-	-	1,379,804	1,379,804	54
Provisions	28,316,537	(2,894,860)	25,421,677	23,500,708	(1,920,969)	54
	<b>174,459,111</b>	<b>(2,894,860)</b>	<b>171,564,251</b>	<b>169,018,837</b>	<b>(2,545,414)</b>	
<b>Non-Current Liabilities</b>						
Other financial liabilities	415,999,051	-	415,999,051	412,401,585	(3,597,466)	54
Employee benefit obligation	-	-	-	110,245,237	110,245,237	54
Provisions	201,668,983	9,557,035	211,226,018	89,019,263	(122,206,755)	54
	<b>617,668,034</b>	<b>9,557,035</b>	<b>627,225,069</b>	<b>611,666,085</b>	<b>(15,558,984)</b>	
<b>Total Liabilities</b>	<b>792,127,145</b>	<b>6,662,175</b>	<b>798,789,320</b>	<b>780,684,922</b>	<b>(18,104,398)</b>	
<b>Net Assets</b>	<b>2,736,313,740</b>	<b>(9,749,824)</b>	<b>2,726,563,916</b>	<b>3,272,525,281</b>	<b>545,961,365</b>	
<b>Reserves</b>						
Housing development fund	2,637,165	-	2,637,165	2,176,896	(460,269)	54
Accumulated surplus	2,733,676,575	(9,749,824)	2,723,926,751	3,270,348,385	546,421,634	54
<b>Total Net Assets</b>	<b>2,736,313,740</b>	<b>(9,749,824)</b>	<b>2,726,563,916</b>	<b>3,272,525,281</b>	<b>545,961,365</b>	

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>Cash Flow Statement</b>						
<b>Cash flows from operating activities</b>						
<b>Receipts</b>						
Taxation	163,800,372	(496)	<b>163,799,876</b>	162,919,006	<b>(880,870)</b>	54
Sale of goods and services	569,888,628	2,000,441	<b>571,889,069</b>	573,058,294	<b>1,169,225</b>	54
Grants	154,678,000	10,638,191	<b>165,316,191</b>	163,583,997	<b>(1,732,194)</b>	54
Interest income	8,784,158	2,625,000	<b>11,409,158</b>	14,943,807	<b>3,534,649</b>	54
Other receipts	76,883,940	4,097,604	<b>80,981,544</b>	71,337,481	<b>(9,644,063)</b>	54
Movement in housing development fund and self insurance fund	-	-	-	806,542	<b>806,542</b>	54
	<b>974,035,098</b>	<b>19,360,740</b>	<b>993,395,838</b>	<b>986,649,127</b>	<b>(6,746,711)</b>	
<b>Payments</b>						
Employee costs	(293,689,680)	5,489,362	<b>(288,200,318)</b>	(269,560,929)	<b>18,639,389</b>	54
Suppliers	(193,573,082)	2,000,000	<b>(191,573,082)</b>	(194,619,535)	<b>(3,046,453)</b>	54
Finance costs	(46,894,846)	-	<b>(46,894,846)</b>	(46,193,374)	<b>701,472</b>	54
Other payments	(326,537,599)	(40,023,288)	<b>(366,560,887)</b>	(313,439,290)	<b>53,121,597</b>	54
	<b>(860,695,207)</b>	<b>(32,533,926)</b>	<b>(893,229,133)</b>	<b>(823,813,128)</b>	<b>69,416,005</b>	
<b>Net cash flows from operating activities</b>	<b>113,339,891</b>	<b>(13,173,186)</b>	<b>100,166,705</b>	<b>162,835,999</b>	<b>62,669,294</b>	
<b>Cash flows from investing activities</b>						
Purchase of property, plant and equipment	(103,914,091)	527,799	<b>(103,386,292)</b>	(93,003,287)	<b>10,383,005</b>	54
Proceeds from sale of property, plant and equipment	-	-	-	911,907	<b>911,907</b>	54
Purchase of investment property	-	-	-	(800,000)	<b>(800,000)</b>	54
Purchase of intangible assets	-	-	-	(1,482,751)	<b>(1,482,751)</b>	54
Proceeds from sale of other intangible assets	-	-	-	1,885	<b>1,885</b>	54
Movement in financial assets	(6,247,668)	-	<b>(6,247,668)</b>	(4,980,000)	<b>1,267,668</b>	54
Movement in long term receivables	17,790	-	<b>17,790</b>	14,640	<b>(3,150)</b>	54
<b>Net cash flows from investing activities</b>	<b>(110,143,969)</b>	<b>527,799</b>	<b>(109,616,170)</b>	<b>(99,337,606)</b>	<b>10,278,564</b>	
<b>Cash flows from financing activities</b>						
Movement in other financial liabilities	6,064,345	-	<b>6,064,345</b>	6,390,312	<b>325,967</b>	54
Movement in finance lease obligation	(1,134,514)	-	<b>(1,134,514)</b>	(94,572)	<b>1,039,942</b>	54
<b>Net cash flows from financing activities</b>	<b>4,929,831</b>	<b>-</b>	<b>4,929,831</b>	<b>6,295,740</b>	<b>1,365,909</b>	
Net increase/(decrease) in cash and cash equivalents	8,125,753	(12,645,387)	<b>(4,519,634)</b>	69,794,133	<b>74,313,767</b>	54
Cash and cash equivalents at the beginning of the year	89,420,826	15,565,957	<b>104,986,783</b>	104,986,783	-	54
<b>Cash and cash equivalents at the end of the year</b>	<b>97,546,579</b>	<b>2,920,570</b>	<b>100,467,149</b>	<b>174,780,916</b>	<b>74,313,767</b>	

# OVERSTRAND MUNICIPALITY

Financial Statements for the year ended 30 June 2016

## Appropriation Statement

Figures in Rand	2016											2015			
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of MFMA)	Final Adjustment Budget	Shifting of Funds S31 of MFMA	Virement Rvalue (i.t.o. council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised i.t.o. s32 of MFMA	Balance to be recovered	Restated outcome
<b>Financial Performance</b>															
Property rates	162,730,300	-	162,730,300	-		162,730,300	164,554,174		1,823,874	101%	101%				152,606,751
Service charges	566,784,403	2,000,000	568,784,403	-		568,784,403	573,422,377		4,637,974	101%	101%				521,423,217
Investment Revenue	8,784,158	2,625,000	11,409,158	-		11,409,158	14,943,807		3,534,649	131%	170%				10,422,699
Transfers recognised - Operational	90,324,396	13,230,976	103,555,372	-		103,555,372	103,629,098		73,726	100%	115%				60,472,766
Other own revenue	66,411,941	182,114	66,594,055	-		66,594,055	77,854,203		11,260,148	117%	117%				58,386,765
<b>Total Revenue (excl. capital transfers and contributions)</b>	<b>895,035,198</b>	<b>18,038,090</b>	<b>913,073,288</b>	<b>-</b>		<b>913,073,288</b>	<b>934,403,659</b>		<b>21,330,371</b>	<b>102%</b>	<b>104%</b>				<b>803,312,198</b>
Employee costs	(291,593,222)	(1,233,844)	(292,827,066)	-	8,808,097	(284,018,969)	(273,115,394)	-	10,903,575	96%	94%	-	-	-	(269,820,051)
Remuneration of councillors	(8,674,498)	-	(8,674,498)	-	-	(8,674,498)	(8,566,074)	-	108,424	99%	99%	-	-	-	(8,103,624)
Debt impairment	(22,792,000)	-	(22,792,000)	-		(22,792,000)	(19,128,011)	-	3,663,989	84%	0%	-	-	-	(7,693,463)
Depreciation and asset impairment	(111,361,508)	-	(111,361,508)	-		(111,361,508)	(123,513,543)	-	(12,152,035)	111%	111%	-	-	-	(122,559,080)
Finance charges	(46,894,846)	-	(46,894,846)	-	-	(46,894,846)	(46,207,492)	-	687,354	99%	99%	-	-	-	(43,447,046)
Lease rentals on operating leases	-	-	-	-	-	-	(505,881)	-	(505,881)	100%	100%	-	-	-	(698,761)
Bulk purchases	(193,573,082)	2,000,000	(191,573,082)	-	-	(191,573,082)	(194,619,535)	-	(3,046,453)	102%	101%	-	-	-	(167,659,838)
Transfers and grants	(48,496,890)	(951,488)	(49,448,378)	-	(1,312,512)	(50,760,890)	(51,089,762)	-	(328,872)	101%	105%	-	-	-	(50,392,221)
Other expenditure	(241,143,239)	(25,009,797)	(266,153,036)	-	(7,495,585)	(273,648,621)	(226,386,475)	-	47,262,146	83%	94%	-	-	-	(253,752,020)
<b>Total Expenditure</b>	<b>(964,529,285)</b>	<b>(25,195,129)</b>	<b>(989,724,414)</b>	<b>-</b>	<b>-</b>	<b>(989,724,414)</b>	<b>(943,132,167)</b>	<b>-</b>	<b>46,592,247</b>	<b>95%</b>	<b>98%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(924,126,104)</b>
<b>Surplus (Deficit)</b>	<b>(69,494,087)</b>	<b>(7,157,039)</b>	<b>(76,651,126)</b>	<b>-</b>		<b>(76,651,126)</b>	<b>(8,728,508)</b>		<b>67,922,618</b>	<b>11%</b>	<b>13%</b>				<b>(120,813,906)</b>
Transfers recognised - capital	63,353,604	(2,592,785)	60,760,819	-		60,760,819	60,651,412		(109,407)	100%	96%				55,497,732
Contributions recognised - capital and contributed assets	1,000,000	-	1,000,000	-		1,000,000	-		(1,000,000)	100%	100%				1,271,701
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(5,140,483)</b>	<b>(9,749,824)</b>	<b>(14,890,307)</b>	<b>-</b>		<b>(14,890,307)</b>	<b>51,922,903</b>		<b>66,813,211</b>	<b>-349%</b>	<b>-1010%</b>				<b>(64,044,480)</b>
Share of surplus/ (deficit) of associate	-	-	-	-		-	-		-	0%	0%				-
<b>Surplus (Deficit) for the year</b>	<b>(5,140,483)</b>	<b>(9,749,824)</b>	<b>(14,890,307)</b>	<b>-</b>		<b>(14,890,307)</b>	<b>51,922,903</b>		<b>66,813,211</b>	<b>-349%</b>	<b>-1010%</b>				<b>(64,044,480)</b>
<b>Capital expenditure and funds sources</b>															
<b>Total capital expenditure</b>	103,914,091	(786,639)	103,127,452	-		103,127,452	95,286,037		(7,841,415)	92%	92%				
<b>Sources of capital funds</b>															
Transfers recognised - capital	64,353,604	(2,851,625)	61,501,979	-		61,501,979	60,651,412		(850,567)	99%	94%				
Public contributions and donations	461,517	-	461,517	-		461,517	-		(461,517)	100%	100%				
Borrowing	32,345,596	1,073,601	33,419,197	-		33,419,197	27,189,155		(6,230,042)	81%	84%				
Other	-	-	-	-		-	896,000		896,000	100%	100%				
Internally generated funds	6,753,374	991,385	7,744,759	-		7,744,759	6,549,470		(1,195,289)	85%	97%				
<b>Total sources of capital funds</b>	<b>103,914,091</b>	<b>(786,639)</b>	<b>103,127,452</b>	<b>-</b>		<b>103,127,452</b>	<b>95,286,037</b>		<b>(7,841,415)</b>	<b>92%</b>	<b>92%</b>				
<b>Cash flows</b>															
Net cash from (used) operating	110,860,603	(13,432,026)	97,428,577	-		97,428,577	162,835,999		65,407,422	167%	147%				
Net cash from (used) investing	(110,143,969)	786,639	(109,357,330)	-		(109,357,330)	(99,337,606)		10,019,724	91%	90%				
Net cash from (used) financing	7,409,119	-	7,409,119	-		7,409,119	6,295,740		(1,113,379)	85%	85%				
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>8,125,753</b>	<b>(12,645,387)</b>	<b>(4,519,634)</b>	<b>-</b>		<b>(4,519,634)</b>	<b>69,794,133</b>		<b>74,313,767</b>	<b>-1544%</b>	<b>859%</b>				
Cash and Cash equivalents at the beginning of the year	89,420,826	15,565,957	104,986,783	-		104,986,783	104,986,783		-	100%	117%				
<b>Cash/cash equivalents at the year end</b>	<b>97,546,579</b>	<b>2,920,570</b>	<b>100,467,149</b>	<b>-</b>		<b>100,467,149</b>	<b>174,780,916</b>		<b>74,313,767</b>	<b>174%</b>	<b>179%</b>				

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1. Presentation of Financial Statements

The financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act no. 56 of 2003).

These financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

The financial statements have been prepared on a going-concern basis.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these financial statements, are disclosed below.

These accounting policies are consistent with the previous period.

#### 1.1 Presentation currency

These financial statements are presented in South African Rand, which is the functional currency of the municipality.

#### 1.2 Significant judgements and sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts represented in the financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the financial statements. Significant judgements include:

##### Impairment testing

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors.

##### Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 19 - Provisions.

##### Useful lives of infrastructure and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

##### Post retirement benefits

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

##### Receivables from non-exchange transactions

Management made key assumptions and estimations to determine the initial recognition and measurement of revenue on fines using estimated reductions based on historical information.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.3 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

#### Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

Property interests held under operating leases are classified and accounted for as investment property.

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, are as follows:

- All properties held to earn market-related rentals or for capital appreciation or both and that are not for administrative purposes and that will not be sold in the ordinary course of operations are classified as Investment Properties.
- Land held for currently undetermined future use.
- Leases properties that are held to provide a social (community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue are not seen as Investment Properties. The rental revenue generated is incidental to the purposes for which the property is held.

### 1.4 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or assets, or a combination of assets and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

---

### 1.4 Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Average useful life in years
Buildings	5 - 30
Furniture and fixtures	3 - 15
Motor vehicles	4 - 10
Office equipment	3 - 15
Infrastructure	
• Roads and paving	3 - 60
• Pedestrian malls	25 - 80
• Electricity	3 - 60
• Water	5 - 100
• Sewerage	10 - 60
• Housing	30
Bins and containers	10 - 15

The residual value, the useful life and depreciation method of each asset are reviewed at least at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Reviewing the useful life of an asset on an annual basis does not require the entity to amend the previous estimate unless expectations differ from the previous estimate.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use or disposal of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Land is not depreciated as it is deemed to have an indefinite useful life.

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is available for use.

### 1.5 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.5 Intangible assets (continued)

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Average useful life in years
Computer software, other	2 - 5

### 1.6 Heritage assets

Class of heritage assets means a grouping of heritage assets of a similar nature or function in a municipality's operations that is shown as a single item for the purpose of disclosure in the financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An inalienable item is an asset that a municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

The Municipality classifies assets as heritage assets where the significance as a heritage asset can be determined. In regards to land and buildings all graded sites are classified a Heritage Assets. Furthermore land with a natural significance is not componentised but seen as a single Heritage asset due to all parts contributing together to make up its significance.

#### Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

#### Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

#### Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

#### Impairment

The municipality assess at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

#### Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.6 Heritage assets (continued)

#### Derecognition

The municipality derecognises heritage assets on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

### 1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Derecognition is the removal of a previously recognised financial asset or financial liability from a entity's statement of financial position.

#### Classification

The entity has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

#### Class

Operating lease assets  
Receivables from exchange transactions  
Receivables from non-exchange transactions  
VAT receivable  
Consumer debtors  
Long term receivables  
Cash and cash equivalents  
Other financial assets

#### Category

Financial asset measured at amortised cost  
Financial asset measured at amortised cost  
Financial asset measured at amortised cost  
Financial asset measured at amortised cost  
Financial asset measured at amortised cost  
Financial asset measured at amortised cost  
Financial asset measured at amortised cost  
Financial asset measured at fair value

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

#### Class

Other financial liabilities  
Finance lease obligations  
Payables from exchange transactions  
Consumer deposits

#### Category

Financial liability measured at amortised cost  
Financial liability measured at amortised cost  
Financial liability measured at amortised cost  
Financial liability measured at amortised cost

#### Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting.

#### Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.



# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.7 Financial instruments (continued)

#### Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

#### Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

#### Impairment and uncollectibility of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets are impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly or by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

The calculation in respect of the impairment of fines receivable (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category.

#### Derecognition

##### Financial assets

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality :
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.7 Financial instruments (continued)

If a transfer does not result in derecognition because the municipality has retained substantially all the risks and rewards of ownership of the transferred asset, the municipality continues to recognise the transferred asset in its entirety and recognises a financial liability for the consideration received. In subsequent periods, the municipality recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

#### Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

### 1.8 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

#### Finance leases - lessor

The municipality recognises finance lease receivables as assets on the statement of financial position. Such assets are presented as a receivable at an amount equal to the net investment in the lease.

Finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the municipality's net investment in the finance lease.

#### Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

#### Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

#### Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

### 1.9 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.9 Inventories (continued)

Subsequently inventories are measured at the lower of cost and net realisable value or the lower of cost and current replacement cost.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Water is valued at purified cost insofar as it is stored and controlled in reservoirs at year-end.

Low cost housing properties are subsequently valued at the lower of cost and current replacement cost. Direct costs are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

### 1.10 Impairment of cash-generating assets

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

#### Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

#### Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

### 1.11 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.11 Impairment of non-cash-generating assets (continued)

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

#### Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

#### Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

### 1.12 Employee benefits

Employee benefits are all forms of consideration given by a municipality in exchange for service rendered by employees.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from a municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

#### Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognise the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

#### Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which a municipality provides post-employment benefits for one or more employees.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.12 Employee benefits (continued)

Multi-employer plans are defined contribution plans under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

The municipality contributes to various National- and Provincial-administered Defined Benefit Plans on behalf of its qualifying employees. These funds are multi-employer funds. The contributions to the fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. These defined benefit funds are actuarially valued at least bi-annually on the Projected Unit Credit Method basis. Deficits are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities.

### Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

These post-retirement health care benefits are actuarially valued at least bi-annually on the Projected Unit Credit Method basis.

### 1.13 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.13 Provisions and contingencies (continued)

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 41.

### 1.14 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

#### Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

#### Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption from the first reading after the reporting date.

Revenue from the sale of pre-paid electricity units is recognised when the risks and rewards of ownership has passed to the buyer.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.14 Revenue from exchange transactions (continued)

Revenue received from pre-paid electricity sales are deferred and recognised as revenue on the consumption basis, commencing on the date of purchase. The consumption of pre-paid electricity is measured by using a trend analysis and other historical data about electricity usage, including how often an electricity card is purchased or additional units of electricity loaded onto a pre-paid card.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has a water connection. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are charged on both vacant and developed property using the tariffs approved from Council and are levied monthly.

### Interest and other revenue

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Revenue arising from the application of the approved tariff of charges is recognised when the service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

### 1.15 Revenue from non-exchange transactions

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

### Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.15 Revenue from non-exchange transactions (continued)

#### Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

#### Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

#### Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

#### Fines

Fines constitute both spot fines and camera fines. Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on past experience, of the amount of revenue the municipality is entitled to collect.

Subsequent to initial recognition and measurement, the municipality assesses the collectability of the revenue and recognises a separate impairment loss, where appropriate.

#### Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

#### Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.



# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.15 Revenue from non-exchange transactions (continued)

#### Services in-kind

Services in-kind are not recognised.

### 1.16 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

### 1.17 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

### 1.18 Unauthorised expenditure

Unauthorised expenditure means:

in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

- overspending of the total amount appropriated in the municipality's approved budget
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with this Act;

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.19 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.20 Irregular expenditure

According to section 1 of the MFMA: "irregular expenditure", in relation to a municipality or municipal entity, means -

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act and which has not been condoned in terms of section 170; or
  - (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act and which has not been condoned in terms of that Act; or
  - (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
  - (d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy and which has not been condoned in terms of such policy or by-law,
- but excludes expenditure by a municipality which falls within the definition of unauthorised expenditure.

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.20 Irregular expenditure (continued)

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debtor's account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the council may write off the amount and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.21 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

Any contributions to or from the fund are shown as transfers in the Statement of Changes in Net Assets.

### 1.22 Internal reserves

#### Self insurance reserve

The municipality has a Self-Insurance Reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term cash investments.

Claims are settled by transferring a corresponding amount from the self-insurance reserve to the accumulated surplus.

### 1.23 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by functional classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2015/07/01 to 2016/06/30.

The financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The Statement of comparative and actual information has been included in the financial statements as the recommended disclosure when the financial statements and the budget are on the same basis of accounting as determined by National Treasury.

Comparative information is not required.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Accounting Policies

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### 1.24 Related parties

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

### 1.25 Changes in accounting policies, estimates and errors

Changes in accounting policies that are effected by management are applied retrospectively in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the notes to the annual financial statements where applicable.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

### 1.26 Events after reporting date

Events after reporting date that are classified as adjusting events are accounted for in the annual financial statements. The events after reporting date that are classified as non-adjusting events are disclosed in the notes to the annual financial statements.

### 1.27 Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

### 1.28 Standards issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

GRAP 18	Segment reporting - issued March 2015
GRAP 32	Service concession arrangements: Grantor - issued August 2013
GRAP 108	Statutory receivables - issued September 2013
GRAP 109	Accounting by Principals and Agents - issued July 2015

Application of all the above GRAP standards will be effective from the date to be announced by the Minister of Finance. This date is not currently available.

The ASB Directive 5 paragraph 29 allows for the municipality to apply the principles established in a standard of GRAP that has been issued, but is not yet effective, in developing an appropriate accounting policy dealing with a particular transaction or event before applying paragraph 12 of GRAP 3 on Accounting policies, Changes in accounting estimates and Errors.

The municipality applied the principles established in a standard of GRAP that has been issued, but is not yet effective, in developing an appropriate accounting policy dealing with the following transactions, but have not early adopted these standards:

GRAP 20	Related parties - issued June 2011
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Management has considered all the above standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 2. Investment property

	2016			2015		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	152,550,000	-	152,550,000	144,822,500	-	144,822,500

#### Reconciliation of investment property - 2016

	Opening balance	Additions	Fair value adjustments	Total
Investment property	144,822,500	800,000	6,927,500	152,550,000

#### Reconciliation of investment property - 2015

	Opening balance	Disposals	Fair value adjustments	Total
Investment property	148,323,500	(4,300,000)	799,000	144,822,500

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Revenue earned on Investment properties during the period under review was R105,534 (2014/15 : R403,524).

Investment properties are adjusted to their fair value on an annual basis. The valuations are performed by Boland Valuers, independent valuers who are not connected to the municipality.

### 3. Property, plant and equipment

	2016			2015		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	347,328,758	(425,208)	346,903,550	347,657,620	(425,208)	347,232,412
Buildings	440,551,070	(155,169,687)	285,381,383	433,467,627	(144,571,236)	288,896,391
Infrastructure	4,460,885,021	(1,727,479,295)	2,733,405,726	4,376,653,586	(1,620,275,627)	2,756,377,959
Other	93,818,665	(31,704,130)	62,114,535	93,884,878	(27,168,788)	66,716,090
Leased equipment	304,214	(225,777)	78,437	304,214	(112,980)	191,234
<b>Total</b>	<b>5,342,887,728</b>	<b>(1,915,004,097)</b>	<b>3,427,883,631</b>	<b>5,251,967,925</b>	<b>(1,792,553,839)</b>	<b>3,459,414,086</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand

### 3. Property, plant and equipment (continued)

#### Reconciliation of property, plant and equipment - 2016

	Opening balance	Additions	Disposals	Under construction	Depreciation	Impairment loss	Total
Land	347,232,412	159,835	(488,697)	-	-	-	346,903,550
Buildings	288,896,391	518,997	-	6,564,447	(10,598,452)	-	285,381,383
Infrastructure	2,756,377,959	28,013,439	-	56,217,996	(107,203,668)	-	2,733,405,726
Other	66,716,090	1,528,573	(746,382)	-	(4,685,294)	(698,452)	62,114,535
Leased equipment	191,234	-	-	-	(112,797)	-	78,437
	<b>3,459,414,086</b>	<b>30,220,844</b>	<b>(1,235,079)</b>	<b>62,782,443</b>	<b>(122,600,211)</b>	<b>(698,452)</b>	<b>3,427,883,631</b>

#### Reconciliation of property, plant and equipment - 2015

	Opening balance	Additions	Disposals	Transfers	Under construction	Depreciation	Impairment loss	Total
Land	351,215,825	645,510	(3,034,727)	(1,594,196)	-	-	-	347,232,412
Buildings	291,355,754	2,349,376	(463,333)	-	6,076,937	(10,422,343)	-	288,896,391
Infrastructure	2,770,939,504	18,159,848	(1,509,164)	-	75,736,529	(103,871,544)	(3,077,214)	2,756,377,959
Other	65,111,991	6,614,852	(291,928)	-	-	(4,718,825)	-	66,716,090
Leased equipment	91,004	164,925	-	-	-	(64,695)	-	191,234
	<b>3,478,714,078</b>	<b>27,934,511</b>	<b>(5,299,152)</b>	<b>(1,594,196)</b>	<b>81,813,466</b>	<b>(119,077,407)</b>	<b>(3,077,214)</b>	<b>3,459,414,086</b>

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 4. Intangible assets

	2016			2015		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	6,032,670	(1,620,995)	4,411,675	4,559,619	(1,413,928)	3,145,691
Water rights	2,360,000	-	2,360,000	2,360,000	-	2,360,000
<b>Total</b>	<b>8,392,670</b>	<b>(1,620,995)</b>	<b>6,771,675</b>	<b>6,919,619</b>	<b>(1,413,928)</b>	<b>5,505,691</b>

#### Reconciliation of intangible assets - 2016

	Opening balance	Additions	Disposals	Under construction	Amortisation	Total
Computer software, other	3,145,691	407,118	(1,885)	1,075,633	(214,882)	4,411,675
Water rights	2,360,000	-	-	-	-	2,360,000
	<b>5,505,691</b>	<b>407,118</b>	<b>(1,885)</b>	<b>1,075,633</b>	<b>(214,882)</b>	<b>6,771,675</b>

#### Reconciliation of intangible assets - 2015

	Opening balance	Additions	Under construction	Amortisation	Total
Computer software, other	3,395,980	12,921	141,249	(404,459)	3,145,691
Water rights	2,360,000	-	-	-	2,360,000
	<b>5,755,980</b>	<b>12,921</b>	<b>141,249</b>	<b>(404,459)</b>	<b>5,505,691</b>

#### Other information

Intangible assets with indefinite lives:

Water rights	2,360,000	2,360,000
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The municipality entered into a contract with Kraai Bosch Plase (Pty) Ltd on 28 May 1999. The useful life of the water right is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the water from the Kraaibosch dam. There is no reason to believe that the right to the Kraaibosch dam has a limited useful life due to the condition of the dam. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Other intangible assets	708,570	708,570
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The municipality entered into a contract with Bytes Systems Integration on 7 November 2014. The useful life of the software is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the software. There is no reason to believe that the right to the software has a limited useful life due to the condition thereof. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 5. Heritage assets

	2016			2015		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Conservation areas	133,265,889	(9,250,000)	124,015,889	133,265,889	(9,250,000)	124,015,889
Stamp collections, military insignia, medals, coin	166,309	-	166,309	166,309	-	166,309
<b>Total</b>	<b>133,432,198</b>	<b>(9,250,000)</b>	<b>124,182,198</b>	<b>133,432,198</b>	<b>(9,250,000)</b>	<b>124,182,198</b>

#### Reconciliation of heritage assets - 2016

	Opening balance	Total
Conservation areas	124,015,889	124,015,889
Stamp collections, military insignia, medals, coin	166,309	166,309
	<b>124,182,198</b>	<b>124,182,198</b>

#### Reconciliation of heritage assets - 2015

	Opening balance	Disposals	Total
Conservation areas	126,015,889	(2,000,000)	124,015,889
Stamp collections, military insignia, medals, coin	166,309	-	166,309
	<b>126,182,198</b>	<b>(2,000,000)</b>	<b>124,182,198</b>

### 6. Other financial assets

#### Designated at fair value

Liberty - Sinking funds	27,777,661	21,571,127
Momentum - Sinking fund	1,962,352	1,577,715
	<b>29,740,013</b>	<b>23,148,842</b>

#### Non-current assets

Designated at fair value	29,740,013	23,148,842
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In determining the recoverability of other financial assets, the Overstrand Municipality considers any change in the credit quality of the other financial assets from the date the credit was initially granted up to the reporting date.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 7. Employee benefit obligations

#### Defined benefit plan

The plan is a post employment health benefit plan.

#### Post-employment health care benefit plan

The municipality provides certain post-employment health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service) is entitled to remain a continued member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. No other post-retirement benefits are provided to these employees.

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:

- Bonitas;
- LA Health;
- Prosano; - Hosmed;
- Samwumed; and
- Keyhealth

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 30 June 2016 by ARCH Actuarial Consulting, Fellow of the Actuarial Society of South Africa, including projections for the 2017 and 2018 financial periods. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

#### The members of the Post-employment health care benefit plan are made up as follows:

In-service members (employees)	357	367
Continuation members (retirees, widowers and orphans)	80	71
	<b>437</b>	<b>438</b>

#### The amounts recognised in the statement of financial position are as follows:

##### Carrying value

Present value of the defined benefit obligation-wholly unfunded	(113,188,465)	(109,634,000)
Non-current liabilities	(110,245,237)	(107,289,538)
Current liabilities	(2,943,228)	(2,344,462)
	<b>(113,188,465)</b>	<b>(109,634,000)</b>

#### Changes in the present value of the defined benefit obligation are as follows:

Opening balance	109,634,000	97,708,508
Net expense recognised in the statement of financial performance	3,554,465	11,925,492
	<b>113,188,465</b>	<b>109,634,000</b>

#### Net expense recognised in the statement of financial performance

Current service cost	5,949,711	5,461,583
Past service cost	(6,724,982)	-
Interest cost	9,695,997	8,637,625
Actuarial (gains) losses	(2,540,148)	298,203
Benefits	(2,826,113)	(2,471,919)
	<b>3,554,465</b>	<b>11,925,492</b>



# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 7. Employee benefit obligations (continued)

#### Key assumptions used

Assumptions used at the reporting date:

Discount rates used	9.10 %	8.94 %
Medical cost trend rates	8.22 %	7.86 %
Net discount rate	0.82 %	1.00 %

Management assessed the assumptions used and found it to be adequate.

#### Other assumptions

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trends rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the aggregate of the service cost and interest cost	18,591,600	13,297,500
Effect on defined benefit obligation	131,714,000	98,193,000

Amounts for the current and previous four years are as follows:

	2016 R	2015 R	2014 R	2013 R	2012 R
Defined benefit obligation	113,188,465	109,634,000	97,708,508	81,920,000	73,505,000

#### Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all its employees. A number of defined contribution plans, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

### 8. Long term receivables

Housing selling scheme	14,151	15,531
Sport clubs	39,618	52,878
	<b>53,769</b>	<b>68,409</b>

#### Non-current assets

Long term receivables	40,200	53,303
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#### Current assets

Long term receivables	13,569	15,106
	<b>53,769</b>	<b>68,409</b>

In determining the recoverability of long term receivables, the Overstrand Municipality considers any change in the credit quality of the long term receivables from the date the credit was initially granted up to the reporting date.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>9. Inventories</b>		
Stores and materials	6,668,925	6,221,856
Work-in-progress - Low cost housing	20,213,217	1,621,387
Low cost housing properties not transferred to beneficiaries	2,072,100	2,320,313
Water	121,040	411,383
	<u>29,075,282</u>	<u>10,574,939</u>
Inventories (write-downs)	(332,954)	-
	<b>28,742,328</b>	<b>10,574,939</b>

### Inventories recognised as an expense during the period:

Water	24,370,465	27,508,942
Stores and materials	10,138,794	9,206,886
Low cost housing	11,011,142	3,559,722
	<b>45,520,401</b>	<b>40,275,550</b>

### 10. Receivables from exchange transactions <sup>1</sup>

Trade debtors	14,279,240	18,350,220
Prepayments	3,266,091	2,660,657
Deposits	592,467	560,813
Accrued interest	42,603	-
Other debtors	1,528,103	1,421,578
	<b>19,708,504</b>	<b>22,993,268</b>

In determining the recoverability of receivables from exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

### 11. Receivables from non-exchange transactions

Fines	14,588,659	13,123,828
Government grants and subsidies	5,578,253	5,578,253
Control accounts - sundry	4,354,756	2,903,418
	<b>24,521,668</b>	<b>21,605,499</b>

In determining the recoverability of receivables from non-exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

### Receivables from non-exchange transactions impaired

Revenue from fines recognised for the period amounts to R 23,893,259 (2015: R 18,563,196).

Fines receivable from non-exchange transactions after the provision of impairment amounted to R 14,588,659 (2015: R 13,123,828).

The amount provided for impairment was R 34,640,193 (2015 R 19,158,434)

### Analysis of fines past due but not impaired

< 12 months	2,605,938	8,072,874
> 1 year	17,633,396	9,560,522

<sup>1</sup> See Note 13 for further details of receivables from exchange and non-exchange transactions

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 11. Receivables from non-exchange transactions (continued)

#### Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	19,158,434	9,490,465
Provision for impairment	15,481,759	9,667,969
	<b>34,640,193</b>	<b>19,158,434</b>

The calculation in respect of the impairment of fines receivable (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category. The total average collectability of fines were 51% (2015: 59%).

The calculation for initial recognition and measurement in respect of fines reduced and or cancelled is based on an assessment of past reduced and or cancelled history of fines per category. The total average estimated reductions used were 52% (2015: 52%).

### 12. VAT receivable

VAT	5,716,835	6,356,063
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In determining the recoverability of VAT receivable, the Overstrand Municipality considers any change in the credit quality of the VAT receivable from the date the credit was initially granted up to the reporting date.

Overstrand Municipality is registered on the cash/payment basis for VAT.

### 13. Consumer debtors

#### Gross balances

Rates	19,127,512	16,977,184
Electricity	17,206,159	15,151,352
Water	15,166,546	14,236,121
Sewerage	9,022,285	8,518,931
Refuse	7,153,473	6,710,331
Property rental	619,502	513,293
Other	8,630,548	8,152,982
	<b>76,926,025</b>	<b>70,260,194</b>

#### Less: Allowance for impairment

Rates	(4,748,708)	(4,190,731)
Electricity	(4,271,702)	(3,628,971)
Water	(3,765,336)	(3,478,133)
Sewerage	(2,239,925)	(2,090,113)
Refuse	(1,775,963)	(1,630,976)
Property rental	(153,801)	(102,771)
Other	(2,142,671)	(1,849,939)
	<b>(19,098,106)</b>	<b>(16,971,634)</b>

#### Net balance

Rates	14,378,804	12,786,453
Electricity	12,934,457	11,522,381
Water	11,401,210	10,757,988
Sewerage	6,782,360	6,428,818
Refuse	5,377,510	5,079,355
Property rental	465,701	410,522
Other	6,487,877	6,303,043
	<b>57,827,919</b>	<b>53,288,560</b>

<sup>1</sup> See Note 13 for further details of receivables from exchange and non-exchange transactions

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>13. Consumer debtors (continued)</b>		
<b>Included in above is receivables from exchange transactions</b>		
Electricity	12,934,457	11,522,381
Water	11,401,210	10,757,988
Sewerage	6,782,360	6,428,818
Refuse	5,377,510	5,079,355
Property rental	465,701	410,522
	<b>36,961,238</b>	<b>34,199,064</b>
<b>Included in above is receivables from non-exchange transactions (taxes and transfers)</b>		
Rates	14,378,804	12,786,453
Other	6,487,877	6,303,043
	<b>20,866,681</b>	<b>19,089,496</b>
<b>Net balance</b>	<b>57,827,919</b>	<b>53,288,560</b>
<b>Rates</b>		
Current (0 -30 days)	10,085,028	9,307,496
31 - 60 days	287,940	277,413
61 - 90 days	200,072	173,414
91 - 120 days	176,063	131,798
121 - 365 days	1,056,986	878,182
> 365 days	2,572,715	2,018,150
	<b>14,378,804</b>	<b>12,786,453</b>
<b>Electricity</b>		
Current (0 -30 days)	9,400,632	8,498,772
31 - 60 days	218,142	189,175
61 - 90 days	129,949	115,705
91 - 120 days	130,183	106,442
121 - 365 days	645,476	557,192
> 365 days	2,410,075	2,055,095
	<b>12,934,457</b>	<b>11,522,381</b>
<b>Water</b>		
Current (0 -30 days)	7,356,841	6,800,965
31 - 60 days	246,678	285,979
61 - 90 days	161,129	173,794
91 - 120 days	140,645	165,507
121 - 365 days	661,799	606,614
> 365 days	2,834,118	2,725,129
	<b>11,401,210</b>	<b>10,757,988</b>
<b>Sewerage</b>		
Current (0 -30 days)	4,151,831	3,920,753
31 - 60 days	142,872	139,522
61 - 90 days	95,620	92,638
91 - 120 days	83,682	73,267
121 - 365 days	417,910	417,265
> 365 days	1,890,445	1,785,373
	<b>6,782,360</b>	<b>6,428,818</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>13. Consumer debtors (continued)</b>		
<b>Refuse</b>		
Current (0 -30 days)	3,400,264	3,246,986
31 - 60 days	107,124	103,364
61 - 90 days	73,485	70,112
91 - 120 days	63,308	55,541
121 - 365 days	363,000	350,933
> 365 days	1,370,329	1,252,419
	<b>5,377,510</b>	<b>5,079,355</b>
<b>Housing rental</b>		
Current (0 -30 days)	177,642	204,967
31 - 60 days	37,400	48,700
61 - 90 days	29,235	7,224
91 - 120 days	26,031	6,701
121 - 365 days	52,559	31,184
> 365 days	142,834	111,746
	<b>465,701</b>	<b>410,522</b>
<b>Other</b>		
Current (0 -30 days)	2,944,095	3,043,184
31 - 60 days	204,088	188,332
61 - 90 days	129,008	205,343
91 - 120 days	190,025	205,561
121 - 365 days	623,023	572,206
> 365 days	2,397,638	2,088,417
	<b>6,487,877</b>	<b>6,303,043</b>
<b>Reconciliation of allowance for impairment</b>		
Balance at beginning of the year	(16,971,634)	(16,359,225)
Contributions/reversals to allowance	(2,784,896)	(1,251,516)
Debt impairment written off against allowance	658,424	639,107
	<b>(19,098,106)</b>	<b>(16,971,634)</b>
<b>14. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand	14,050	15,680
Bank balances	73,503,975	78,919,760
Short-term deposits	101,262,891	26,051,343
	<b>174,780,916</b>	<b>104,986,783</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 14. Cash and cash equivalents (continued)

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2016	30 June 2015	30 June 2014	30 June 2016	30 June 2015	30 June 2014
ABSA - Cheque - 322-000-0035	105,271,101	111,076,235	36,997,660	71,244,319	78,183,378	12,210,480
ABSA - Cheque - 405-589-9787	12,024	944	57	11,752	4,065	5,022
ABSA - Cheque - 405-642-0921	208,054	90,206	65,977	164,025	46,177	81,487
ABSA - Cheque - 405-657-8021	1,829,765	474,485	563,302	1,807,376	407,169	438,922
ABSA - Cheque - 405-298-3157	277,872	278,971	367,147	276,504	278,971	367,147
ABSA call accounts	1,262,891	26,051,343	50,039,378	1,262,891	26,051,343	50,039,377
STD bank call accounts	50,000,000	-	-	50,000,000	-	-
Nedbank call accounts	50,000,000	-	-	50,000,000	-	-
Cash on hand	-	-	-	14,050	15,680	15,980
<b>Total</b>	<b>208,861,707</b>	<b>137,972,184</b>	<b>88,033,521</b>	<b>174,780,917</b>	<b>104,986,783</b>	<b>63,158,415</b>

### 15. Accumulated surplus

Ring-fenced internal funds and reserves within accumulated surplus - 2016

	Insurance reserve	Total
Opening balance	3,266,515	3,266,515
Contribution to insurance reserve	750,000	750,000
Movement in insurance transactions	450,680	450,680
	<b>4,467,195</b>	<b>4,467,195</b>

Ring-fenced internal funds and reserves within accumulated surplus - 2015

	Insurance reserve	Total
Opening balance	1,952,842	1,952,842
Contribution to insurance reserve	1,000,000	1,000,000
Movement in insurance transactions	313,672	313,672
	<b>3,266,514</b>	<b>3,266,514</b>

### 16. Finance lease obligation

#### Minimum lease payments due

- within one year	63,048	94,572
- in second to fifth year inclusive	-	63,048
	63,048	157,620
less: future finance charges	(3,080)	(17,198)
<b>Present value of minimum lease payments</b>	<b>59,968</b>	<b>140,422</b>

#### Present value of minimum lease payments due

- within one year	59,968	80,454
- in second to fifth year inclusive	-	59,968
	<b>59,968</b>	<b>140,422</b>

Non-current liabilities	-	59,968
Current liabilities	59,968	80,454
	<b>59,968</b>	<b>140,422</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 16. Finance lease obligation (continued)

The municipality has entered into contracts with suppliers for the rental of office equipment and has agreed to accept the option to purchase the equipment at the end of the lease term.

The average lease term was 3 years and the average effective borrowing rate was 13% (2015: 13%).

Interest rates are fixed at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

Refer to note 3 for the carrying value of assets under finance lease.

### 17. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

#### Unspent conditional grants and receipts

Financial management grant	-	589,614
Human settlements development grant	105,817	-
Financial management support grant	-	212,716
Unspent public contributions and donations	1,273,987	1,273,987
	<b>1,379,804</b>	<b>2,076,317</b>

#### Movement during the year

Balance at the beginning of the year	2,076,317	3,425,499
Additions during the year	98,985,997	64,939,573
Income recognition during the year	(99,682,510)	(66,288,755)
	<b>1,379,804</b>	<b>2,076,317</b>

The nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note 24 for reconciliation of grants from National/Provincial Government and note 25 for the public contributions.

### 18. Borrowings

#### At amortised cost

Annuity loans	438,833,894	432,443,582
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#### Non-current liabilities

At amortised cost	412,401,585	408,904,414
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#### Current liabilities

At amortised cost	26,432,309	23,539,168
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# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 18. Borrowings (continued)

The fair values of the financial liabilities were determined as follows:

- The management of the municipality is of the opinion that the carrying value of Financial Assets and Financial Liabilities recorded at amortised cost in the Annual Financial Statements approximate their fair values. The fair value of Financial Assets and Financial Liabilities were determined after considering the standard terms and conditions of agreements entered into between the municipality and other parties as well as the current payment ratio's of the municipality's debtors.
- At the reporting date there are no significant concentrations of credit risk for other financial liabilities. The carrying amount reflected above represents the municipality's maximum exposure to credit risk for such other financial liabilities.

Refer to note 44 for maturity analysis of financial liabilities.

### 19. Provisions

#### Reconciliation of provisions - 2016

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Rehabilitation of tip sites	77,799,129	3,387,196	-	-	81,186,325
Clearing of alien vegetation	1,093,000	-	(329,807)	(197,261)	565,932
Gratification payable	387,562	-	(5,148)	-	382,414
Long service awards	9,345,493	1,241,035	-	-	10,586,528
Leave pay	11,102,557	1,814,988	(1,081,614)	-	11,835,931
Bonuses	7,804,680	158,161	-	-	7,962,841
	<b>107,532,421</b>	<b>6,601,380</b>	<b>(1,416,569)</b>	<b>(197,261)</b>	<b>112,519,971</b>

#### Reconciliation of provisions - 2015

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Reduction due to re-measurement or settlement without cost to entity	Total
Rehabilitation of tip sites	27,762,764	49,216,120	-	-	820,245	77,799,129
Clearing of alien vegetation	1,143,375	-	(295,237)	-	244,862	1,093,000
Gratification payable	407,840	-	(730)	(19,548)	-	387,562
Long service awards	9,254,503	1,291,350	(1,070,264)	-	(130,096)	9,345,493
Leave pay	10,345,168	2,350,000	(657,020)	-	(935,591)	11,102,557
Bonuses	7,150,086	654,594	-	-	-	7,804,680
	<b>56,063,736</b>	<b>53,512,064</b>	<b>(2,023,251)</b>	<b>(19,548)</b>	<b>(580)</b>	<b>107,532,421</b>

Non-current liabilities	89,019,263	85,937,441
Current liabilities	23,500,708	21,594,980
	<b>112,519,971</b>	<b>107,532,421</b>



# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 19. Provisions (continued)

#### Rehabilitation of tip sites

Provision is made in terms of the Overstrand Municipality's licensing stipulations on the landfill sites, for the estimated cost of rehabilitating landfill sites. The estimation of landfill sites was conducted by JPCE specialist waste management consultants, independent consultants who are not connected to the municipality.

The costs are determined by calculating the volumes of excavations, materials required and legal requirements according to the footprint of each individual site. The previous year's figures are escalated using the latest CPI of 6%. The individual rates are then again cross-checked to determine if they are still in line with current rates for similar activities and adjusted accordingly.

The scheduled dates of total closure and rehabilitation for the operational site is at present anticipated to take place between 2016 and 2031.

The cost to rehabilitate all identified sites in the Overstrand are estimated at R 81,186,325 for the period.

#### Clearing of alien vegetation

The average cost of alien clearing within the Overstrand is derived from the actual expenditure of the Department of Environmental Affairs, working for water programme. During the financial year, the programme cleared 1,496 ha at a total cost of R1,176,318. This equates to an average cost of R786 per ha.

Approximately 10.81% of a total area of 6,659 ha must be cleared during the next 2 to 10 years and the estimated cost amounts to R 565,932 for the period.

#### Gratification payable

The cost of the gratification payable was based on employees not belonging to a pension fund up until February 2003 and is only payable on retirement. The estimated cost amounts to R 382,414 for the period.

#### Long service awards

A long-service award is granted to municipal employees after the completion of fixed periods of continuous service with the Municipality. The said award comprises a certain number of vacation leave days which, in accordance with the option exercised by the beneficiary employee, can be converted into a cash amount based on his/her basic salary applicable at the time the award becomes due or, alternatively, credited to his/her vacation leave accrual. The provision represents an estimation of the awards to which employees in the service of the Municipality at 30 June 2016 may become entitled to in future, based on an actuarial valuation performed at 30 June 2016, to the amount of R 10,586,528 for the period.

Discount rate:

A discount rate of 8.47% per annum has been used. This is derived by using a liability-weighted average of the yields corresponding to the average term until payment of long service awards, for each employee.

Key assumptions:

Discount rate of 8.47% (2015: 7.84%), a general salary inflation rate of 7.13% (2015: 7.03%) and a net discount rate of 1.25% (2015: 0.75%).

#### Leave pay

Annual leave accrues to employees on a monthly basis in accordance with the conditions of employment. Employees are entitled to 16 non-vested leave days and 8 vested leave days per annum, accumulated to a maximum of 48 leave days. The provision is an estimate of the amount due to staff as at the financial year-end, based on the value of leave and the estimated leave days to be forfeited. The estimated cost amounts to R 11,835,931 for the period.

It is not the municipality's policy to encash leave in the normal course of business, except upon resignation or retirement.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 19. Provisions (continued)

#### Bonuses

Annual bonuses accrues to employees on a monthly basis, subject to certain conditions. The provision is an estimate of the amount due to staff as at the financial year-end, based on assumptions and the estimated cost amounts to R 7,962,841 for the period.

### 20. Payables from exchange transactions

Trade payables	31,730,823	25,756,487
Payments received in advance	9,980,190	9,375,017
Retention monies	2,555,695	3,454,595
Accrued interest	6,548,831	7,002,027
Deposits received	11,584,041	10,064,031
Other payables	3,473,285	3,473,285
Deferred income	299,109	445,342
Control accounts	4,587,611	4,732,318
	<b>70,759,585</b>	<b>64,303,102</b>

### 21. Consumer deposits

Electricity	28,336,419	27,615,719
Water	15,606,816	14,127,416
	<b>43,943,235</b>	<b>41,743,135</b>

### 22. Property rates

#### Rates received

Residential and business	204,345,567	189,017,484
Less: Income forgone	(39,791,393)	(36,410,733)
	164,554,174	152,606,751
Property rates - penalties imposed	565,115	793,937
	<b>165,119,289</b>	<b>153,400,688</b>

Income forgone is defined as any income that the Overstrand Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.

### 23. Service charges

Sale of electricity	324,797,067	287,753,959
Sale of water	114,208,626	108,317,835
Sewerage and sanitation charges	72,727,557	68,581,399
Refuse removal	61,689,127	56,770,024
	<b>573,422,377</b>	<b>521,423,217</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>24. Government grants and subsidies</b>		
<b>Operating grants</b>		
Equitable share	64,598,000	52,021,000
National Financial management grant	2,039,614	860,386
Provincial Library grant	5,306,714	3,182,000
Provincial Community development workers grant	72,000	69,952
Provincial Thusong service centres grant	200,000	-
Provincial Main road subsidy	-	82,560
National Expanded public works programme	1,661,000	1,768,000
Provincial Financial management support grant	212,716	546,976
Provincial Human settlement developments grant	29,425,054	632,252
Provincial Disaster recovery grant	-	1,272,000
Provincial Mobility strategy	114,000	-
Provincial Greenest municipality	-	37,640
	<b>103,629,098</b>	<b>60,472,766</b>
<b>Capital grants</b>		
National Municipal systems improvement grant	930,000	934,000
Provincial Library grant	3,030,656	2,150,000
Provincial Financial management support grant	1,300,000	-
Provincial Human settlement developments grant	25,973,756	29,739,732
Provincial Municipal infrastructure grant	21,417,000	20,674,000
National Integrated national electricity grant	8,000,000	2,000,000
	<b>60,651,412</b>	<b>55,497,732</b>
	<b>164,280,510</b>	<b>115,970,498</b>
<b>Equitable Share</b>		
This grant is primarily used to subsidise the provision of basic services to indigent households.		
All registered indigent households receive a monthly subsidy based on the basic service charges for water, electricity, sewerage, refuse and up to 4,2kl waste water, which is funded from the grant. Indigent households also receive 6kl free water and 50kwh units free electricity per month.		
<b>National Financial management grant</b>		
Balance unspent at beginning of year	589,614	-
Current-year receipts	1,450,000	1,450,000
Conditions met - transferred to revenue	(2,039,614)	(860,386)
	<b>-</b>	<b>589,614</b>
<b>National Municipal systems improvement grant</b>		
Current-year receipts	930,000	934,000
Conditions met - transferred to revenue	(930,000)	(934,000)
	<b>-</b>	<b>-</b>
<b>Provincial Library grant</b>		
Current-year receipts	8,337,370	5,332,000
Conditions met - transferred to revenue	(8,337,370)	(5,332,000)
	<b>-</b>	<b>-</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>24. Government grants and subsidies (continued)</b>		
<b>Provincial Community development workers grant</b>		
Current-year receipts	72,000	69,952
Conditions met - transferred to revenue	(72,000)	(69,952)
	-	-
<b>Provincial Thusong service centres grant</b>		
Current-year receipts	200,000	-
Conditions met - transferred to revenue	(200,000)	-
	-	-
<b>Provincial Main road subsidy</b>		
Current-year receipts	114,000	82,560
Conditions met - transferred to revenue	(114,000)	(82,560)
	-	-
<b>National Expanded public works programme</b>		
Current-year receipts	1,661,000	1,768,000
Conditions met - transferred to revenue	(1,661,000)	(1,768,000)
	-	-
<b>Provincial Human settlement developments grant</b>		
Balance unspent at beginning of year	-	2,381,752
Current-year receipts	55,504,627	28,677,077
Conditions met - transferred to revenue	(55,398,810)	(30,371,981)
Other	-	(686,848)
	<b>105,817</b>	-
Conditions still to be met - remain liabilities (see note 17).		
<b>Provincial Municipal infrastructure grant</b>		
Current-year receipts	21,417,000	20,674,000
Conditions met - transferred to revenue	(21,417,000)	(20,674,000)
	-	-
<b>National Integrated national electricity grant</b>		
Current-year receipts	8,000,000	2,000,000
Conditions met - transferred to revenue	(8,000,000)	(2,000,000)
	-	-

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>24. Government grants and subsidies (continued)</b>		
<b>Provincial Financial management support grant</b>		
Balance unspent at beginning of year	212,716	645,189
Current-year receipts	1,300,000	514,502
Conditions met - transferred to revenue	(1,512,716)	(546,975)
Other	-	(400,000)
	<b>-</b>	<b>212,716</b>
<b>Provincial Greenest municipality competition grant</b>		
Balance unspent at beginning of year	-	37,640
Conditions met - transferred to revenue	-	(37,640)
	<b>-</b>	<b>-</b>
<b>Provincial Disaster recovery grant</b>		
Current-year receipts	-	1,272,000
Conditions met - transferred to revenue	-	(1,272,000)
	<b>-</b>	<b>-</b>
<b>25. Public contributions and donations</b>		
Spaces for sport	-	86,930
SAMRAS usergroup	-	3,200
Public contributions non-cash	875,305	991,514
Government contributions non-cash	109,440	580,000
Friedrich Naumann foundation for freedom	-	162,281
Accelerated Community Infrastructure Programme	-	1,000,000
	<b>984,745</b>	<b>2,823,925</b>
<b>Reconciliation of conditional contributions</b>		
Balance unspent at beginning of year	1,273,987	360,918
Current-year receipts	984,745	2,165,481
Conditions met - transferred to revenue	(984,745)	(1,252,412)
	<b>1,273,987</b>	<b>1,273,987</b>
Conditions still to be met - remain liabilities (see note 17)		

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>26. Other income</b>		
Administration charges	339,116	396,098
Application fees	52,191	22,170
Building clause levy	-	49,192
Building plan fees	8,057,177	4,893,280
Cemetries and burial fees	233,779	209,085
Cleaning and removals	430,211	490,763
Collection charges	2,811,004	3,505,703
Commission received	120,506	131,512
Developers contributions	7,486,375	2,651,785
Entrance fees	56,320	27,356
Fire service charges	685,406	628,564
Information, statistical and searching fees	50,591	39,565
Legal fees	811,505	613,233
Library fees	2,013	2,230
Management fees	910,502	-
Parking fees	1,915,623	1,901,695
Photocopy, print and fax charges	53,146	60,233
Private telephone calls recovered	204,508	191,027
Roadworthy certificates	601,736	560,720
SETA claims	699,260	604,817
Sundry income	803,361	927,264
Town planning fees	1,479,729	1,142,359
Valuation and clearance certificates	484,292	458,745
	<b>28,288,351</b>	<b>19,507,396</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>27. General expenses</b>		
Advertising	2,284,434	2,497,711
Assets expensed	439,191	408,033
Auditors remuneration	4,277,272	3,885,803
Bank charges	1,832,563	1,778,966
Commission paid	4,342,935	975,455
Conditional receipts expenses - Housing grants	11,011,142	4,023,679
Contribution to/(from) provisions	3,189,935	50,281,228
Delegate expenses	139,840	171,991
Diesel for boilers	227,246	355,373
Electricity	4,172,314	3,832,795
Fuel and oil	10,156,820	10,961,921
Hire	1,258,367	1,263,989
Insurance	2,087,533	2,456,748
Legal fees	5,380,342	3,624,484
Management of informal settlement fees	1,126,044	1,741,365
Occupational health and safety	69,596	221,486
Plot clearing costs	444,424	416,905
Postage and courier	1,444,692	1,215,770
Property valuation charges	2,312,600	405,848
Public functions	556,392	502,172
Reference library	762,972	19,744
Removal costs	34,800	76,379
Security services	10,466,741	9,654,004
Skills development levies	2,288,990	2,195,837
Solid waste chipping	2,300,566	3,025,116
Solid waste dumping fees	2,028,006	-
Solid waste haulage	5,021,316	6,790,924
Staff welfare	30,388	213,047
Subscriptions and membership fees	2,910,990	2,496,894
Subsistence and transport	1,189,919	1,182,921
Sundry expenses	367,342	240,095
Telephone and fax	2,972,555	2,830,397
Title deed search fees	93,968	101,496
Training	2,142,189	2,502,661
Uniforms and protective clothing	1,980,284	2,185,356
Union representative	-	34,911
Veterinary services	351,165	296,790
Ward committee meetings	503,130	540,731
Water catchment, research and testing	620,261	3,986,100
Workmen's compensation assurance	1,301,061	1,307,243
	<b>94,120,325</b>	<b>130,702,368</b>

Membership fees paid over to SALGA during the period amounted to R 2,658,662 (2015: R 2,472,249).

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>28. Employee related costs</b>		
Basic	161,332,807	157,013,689
Bonus	13,076,118	12,152,041
Medical aid - company contributions	9,828,558	9,363,302
UIF	1,566,575	1,426,157
Leave pay provision charge	1,814,988	1,414,409
Group life - company contributions	1,118,859	1,071,624
Other payroll levies	91,582	85,957
Post-employment benefits - Pension - Defined contribution plans	33,559,398	40,019,895
Overtime payments	15,723,930	14,780,117
Long-service awards	2,288,065	1,163,139
Acting allowances	1,424,635	1,641,715
Car allowance	7,221,679	9,633,753
Housing benefits and allowances	4,607,725	943,607
Standby allowance	6,512,613	6,431,206
Scarcity allowance	1,955,219	1,739,373
Sundry allowance	1,449,673	1,749,720
	<b>263,572,424</b>	<b>260,629,704</b>
<b>28.1. Remuneration of Municipal Manager</b>		
Annual Remuneration	1,368,000	1,332,353
Contributions to UIF, Medical and Pension Funds	324,603	314,859
Entertainment	12,000	12,000
	<b>1,704,603</b>	<b>1,659,212</b>
Cellphone allowance	22,872	21,372
<b>28.2. Remuneration of Chief Financial Officer</b>		
Annual Remuneration	1,233,741	1,203,908
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	274,603	266,330
Entertainment	5,971	6,000
	<b>1,562,315</b>	<b>1,524,238</b>
Cellphone allowance	19,872	19,872
<b>28.3. Remuneration of Director: Management Services</b>		
Annual Remuneration	894,851	862,785
Car Allowance	72,000	72,000
Contributions to UIF, Medical and Pension Funds	219,892	198,456
Entertainment	6,000	6,000
Housing subsidy	7,780	6,402
	<b>1,200,523</b>	<b>1,145,643</b>
Cellphone allowance	22,872	21,372
Acting allowance	15,122	-
	<b>37,994</b>	<b>21,372</b>



# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>28. Employee related costs (continued)</b>		
<b>28.4. Remuneration of Director: Community Services</b>		
Annual Remuneration	1,154,394	1,124,839
Car Allowance	78,000	78,000
Contributions to UIF, Medical and Pension Funds	51,282	46,337
Entertainment	8,082	8,082
Computer allowance	3,912	3,912
	<b>1,295,670</b>	<b>1,261,170</b>
Cellphone allowance	22,872	21,372
<b>28.5. Remuneration of Director: Infrastructure and Planning</b>		
Annual Remuneration	1,217,966	1,186,226
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	290,530	283,971
Entertainment	8,987	9,000
Computer allowance	4,800	4,800
	<b>1,570,283</b>	<b>1,531,997</b>
Cellphone allowance	22,872	21,372
Acting allowance	4,001	-
	<b>26,873</b>	<b>21,372</b>
<b>28.6. Remuneration of Director: Local Economic Development</b>		
Annual Remuneration	935,700	869,357
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	48,908	43,203
Entertainment	20,000	20,000
	<b>1,124,608</b>	<b>1,052,560</b>
Cellphone allowance	19,872	19,872
<b>28.7. Remuneration of Director: Protection Services</b>		
Annual Remuneration	914,290	847,454
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	40,750	38,073
Entertainment	9,928	10,000
	<b>1,084,968</b>	<b>1,015,527</b>
Cellphone allowance	22,872	21,372
Acting allowance	12,391	-
	<b>35,263</b>	<b>21,372</b>
The cellphone allowances are included in the sundry allowance item in note 28 above.		
Employee related costs for municipal staff	263,572,424	260,629,704
Employee related costs for senior management	9,542,970	9,190,347
<b>Total employee related costs</b>	<b>273,115,394</b>	<b>269,820,051</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 29. Remuneration of councillors

Executive Major	758,012	718,495
Deputy Executive Mayor	606,410	574,287
Mayoral Committee Members [2016: 3; 2015: 3]	1,705,530	1,731,704
Speaker	606,414	574,796
Councillors [2016: 19; 2015: 19]	4,284,166	3,934,165
Cellphone allowance	605,542	570,177
	<b>8,566,074</b>	<b>8,103,624</b>

### 30. Debt impairment

Contributions to debt impairment provision	19,128,011	7,693,463
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#### Debt impairment consist of the following:

Fines impairment provision	16,551,940	6,515,365
Consumer debtors impairment provision	2,576,071	1,178,098

### 31. Investment revenue

#### Interest revenue

Other financial assets	8,295,603	5,189,120
Bank	3,881,829	2,816,093
Interest charged on trade and other receivables	2,734,623	2,278,835
Interest received - other	31,752	138,651
	<b>14,943,807</b>	<b>10,422,699</b>

The amount included in Investment revenue arising from exchange transactions amounted to R 2,734,623 (2015: R 2,278,835).

The amount included in Investment revenue arising from non-exchange transactions amounted to R 12,209,184 (2015: R 8,143,864).

### 32. Fair value adjustments

Investment property (Fair value model)	6,927,500	799,000
Other financial assets		
• Other financial assets (Designated as fair value)	1,611,171	1,203,805
	<b>8,538,671</b>	<b>2,002,805</b>

### 33. Depreciation and amortisation

Property, plant and equipment	122,599,981	118,352,240
Intangible assets	215,110	1,129,626
	<b>122,815,091</b>	<b>119,481,866</b>

### 34. Impairment of assets

#### Impairments

Property, plant and equipment	698,452	3,077,214
Other assets were impaired during the year due to damage. The recoverable amount the assets were based on is its fair value less costs to sell.		

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>35. Finance costs</b>		
Finance leases	14,118	13,725
Current borrowings	44,203,474	43,433,321
Other interest paid	1,989,900	-
	<b>46,207,492</b>	<b>43,447,046</b>
<b>36. Auditors' remuneration</b>		
Fees	4,277,272	3,885,803
<b>37. Grants and subsidies paid</b>		
<b>Other subsidies</b>		
Low income house-hold subsidies	48,900,221	41,921,502
Grants to organisations	348,000	363,700
Transfers/donations made to other organs of state	-	6,459,443
Transfers/donations made to tourism authorities	1,508,360	1,647,576
In-kind donations	333,181	-
	<b>51,089,762</b>	<b>50,392,221</b>
<b>38. Bulk purchases</b>		
Electricity	194,619,535	167,659,838
<b>39. Cash generated from operations</b>		
Surplus/(deficit)	51,922,903	(64,044,480)
<b>Adjustments for:</b>		
Depreciation and amortisation	122,815,091	119,481,866
Gain/(loss) on sale of assets and liabilities	323,172	(1,953,041)
Fair value adjustments	(8,538,671)	(2,002,805)
Finance costs - Finance leases	14,118	13,725
Impairment deficit	698,452	3,077,214
Debt impairment	19,128,011	7,693,463
Movements in operating lease assets and accruals	(8,765)	45,817
Movements in retirement benefit assets and liabilities	3,554,465	11,925,492
Movements in provisions	4,987,550	51,468,685
Movement in housing development fund	(394,138)	6,190
Movement in self insurance fund	1,200,680	1,313,672
<b>Changes in working capital:</b>		
Inventories	(18,167,389)	4,151,080
Receivables from exchange transactions	3,284,764	3,413,301
Consumer debtors	(7,115,430)	(6,876,906)
Other receivables from non-exchange transactions	(19,468,109)	(9,218,230)
Payables from exchange transactions	6,456,480	2,744,055
VAT	639,228	(411,977)
Unspent conditional grants and receipts	(696,513)	(1,349,182)
Consumer deposits	2,200,100	3,982,640
	<b>162,835,999</b>	<b>123,460,579</b>

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
<b>40. Commitments</b>		
<b>Authorised capital expenditure</b>		
<b>Already contracted for but not provided for</b>		
• Property, plant and equipment	992,315	5,304,900
<b>Not yet contracted for and authorised by accounting officers</b>		
• Property, plant and equipment	87,363,754	103,914,091
<b>Total capital commitments</b>		
Already contracted for but not provided for	992,315	5,304,900
Not yet contracted for and authorised by accounting officers	87,363,754	103,914,091
	<b>88,356,069</b>	<b>109,218,991</b>

This committed expenditure relates to property, plant and equipment and will be financed by retained surpluses, mortgage facilities, existing cash resources, funds internally generated, transfers and subsidies received etc.

### Operating leases - as lessor (income)

<b>Minimum lease payments due</b>		
- within one year	498,413	475,840
- in second to fifth year inclusive	713,502	1,125,583
- later than five years	2,924,764	3,011,096
	<b>4,136,679</b>	<b>4,612,519</b>

Certain of the municipality's property is held to generate rental income. Lease agreements are non-cancellable and have terms from 3 to 99 years. There are no contingent rents receivable.

### 41. Contingencies

#### Contingent liabilities

##### Kleynhans Family Trust vs Overstrand Municipality

The applicant filed a notice of motion in the Western Cape High Court requesting that the municipality be ordered to ensure that the Fernkloof Estate is fully protected by electrified fencing that is designed to prevent unauthorised access to the estate.

In February 2015 the High Court found in favour of the Municipality by dismissing the claim with cost. The applicant filed an application for leave to appeal on 4 March 2015. The applicants delivered their Notice of Appeal on 4 September 2015. On 30 June 2016, our attorneys received a notice of application for the allocation of date for the hearing of an Appeal. Our attorneys on this basis are not in a position anymore to proceed with the taxation. In the circumstances, despite the fact that their right to proceed with the appeal has lapsed they are still entitled to apply for condonation. The appeal process will proceed at least until a decision regarding the condonation application has been handed down. The municipality's exposure is approximately R7,000,000.

##### Overstrand Municipality vs WSSA

The municipality received a review application from WSSA in the first week of September 2015 for purposes of setting aside an administrative decision to identify Veolia as the preferred bidder. The claim by the applicant is of a technical nature, with specific reference to whether the preferred bidders staffing as per the request for proposal achieved regulatory compliance.

The matter was set down for the 5th and 6th of June 2016. Senior Counsel argued for 2 days and judgment was reserved. The municipality's exposure is approximately R333,371.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 41. Contingencies (continued)

#### Contingent assets

New Republic Bank

The municipality has an investment with New Republic Bank. The bank is under receivership since October 1999. Interest only accrued until 31 December 2007. There is no guarantee that the municipality will receive the full value of the investment. After the 2013 financial year-end, a dividend of R0.5268 in the rand on the capital amount still outstanding has been received. Therefore the a portion of the impairment was reversed. This brings the total payout to 99.15% of the original investment.

Due to the fact that the majority of the debt still to be collected, by the receivers, involve some form of legal action, it is not possible to determine a date as to when the liquidation process will be completed.

Management impaired this investment from R2,631,821 to Rnil in the 2010/2011 financial year. The exposure is approximately R405,181.

### 42. Related parties

#### Relationships

Members of key management

Refer to note 28.1 to 28.7 and 29

There were no related party transactions that occurred during the period under review.

### 43. Comparative figures

The information presented below is only the statement of financial position and statement of financial performance items that have been affected by adjustments to comparative figures. The comparative figures have been adjusted for the following reasons:

Accounting errors:

Accounting errors relating to prior periods have been identified during the 2015/2016 financial period. These errors include mathematical errors<sup>1</sup>, misapplication of accounting policies<sup>2</sup>, oversight or misinterpretation of facts<sup>3</sup> and effects of fraud<sup>4</sup>

Changes in classification:

The municipality reclassified its account structure to align as far as possible to the mSCOA tables issued in accordance with the Standard Chart of Accounts for Local Government Regulations. This necessitated the reclassification of comparative amounts as previously disclosed to those classifications aligned to the Standard Chart of Accounts.

The correction of errors and change in accounting policy detailed below has the following impact on the global opening balances as at 1 July 2014:

Assets:	Inventories	R 635
	Operating leases	R 5,846
	Other receivables non-exchange	R (500,194)
	Investment property	R (20,507,000)
	Property, plant and equipment	R 455,583,298
	Intangible assets	R 535,974
	Heritage assets	R 26,609,154
Liabilities:	Payables from exchange transactions	R (297,356)
Reserves:	Accumulated surplus	R (461,430,356)

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015			
43. Comparative figures (continued)					
	Amount previously reported	Accounting errors	Change in classification	Changes in accounting policy	Restated amount
Statement of financial position					
Assets					
Current assets					
Inventories <sup>1 3</sup>	10,425,770	149,169	-	-	10,574,939
Operating leases <sup>1 3</sup>	708,708	13,274	-	-	721,982
Other receivables from non-exchange transactions <sup>1</sup>	26,108,867	(4,503,367)	-	-	21,605,500
Consumer debtors <sup>1</sup>	52,849,568	438,991	-	-	53,288,559
Non-current assets					
Investment property	159,760,500	(14,938,000)	-	-	144,822,500
Heritage assets	97,573,044	26,609,154	-	-	124,182,198
Property, plant and equipment <sup>1</sup>	3,020,151,793	439,262,292	-	-	3,459,414,085
Intangible assets	4,762,475	743,216	-	-	5,505,691
Liabilities					
Current liabilities					
Payables from exchange transactions <sup>1 3</sup>	(63,759,416)	(543,687)	-	-	(64,303,103)
Net assets					
Reserves					
Accumulated surplus <sup>1 2 3</sup>	(2,769,993,763)	(447,231,042)	-	-	(3,217,224,805)
Statement of financial performance					
Revenue					
Revenue from exchange transactions					
Service charges <sup>1 3</sup>	(520,391,938)	(69,611)	(961,667)	-	(521,423,216)
Other income <sup>1 3</sup>	(20,332,541)	(495,595)	1,320,740	-	(19,507,396)
Rental income <sup>1 3</sup>	(9,154,551)	(98,406)	-	-	(9,252,957)
Income from agency services	(2,766,122)	-	(23,397)	-	(2,789,519)
Revenue from non-exchange transactions					
Property rates <sup>1 3</sup>	(152,870,211)	263,460	-	-	(152,606,751)
Penalties - property rates <sup>1 3</sup>	(747,186)	(46,751)	-	-	(793,937)
Fines <sup>1 3</sup>	(25,389,497)	7,161,977	(335,676)	-	(18,563,196)
Expenditure					
Employee related costs <sup>1 3</sup>	267,019,164	230,453	2,570,434	-	269,820,051
Lease rentals on operating leases	-	-	698,761	-	698,761
Contracted services <sup>1 3</sup>	85,327,401	6,810	9,960,983	-	95,295,194
General expenses <sup>1 3</sup>	156,906,356	(140,870)	(26,063,113)	-	130,702,373
Depreciation <sup>1 3</sup>	103,368,102	16,113,763	-	-	119,481,865
Materials <sup>1 3</sup>	16,659,118	(4,313)	11,099,660	-	27,754,465
Grants and subsidies paid	48,658,945	-	1,733,276	-	50,392,221
Debt impairment <sup>3</sup>	10,846,067	(3,152,604)	-	-	7,693,463
Fair value adjustment <sup>1 3</sup>	3,566,195	(5,569,000)	-	-	(2,002,805)

## 44. Risk management

### Financial risk management

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IFRSs' mainly apply. Generally, Financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 44. Risk management (continued)

The Finance directorate monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk and liquidity risk. Compliance with policies and procedures are reviewed by the internal auditors on a continuous basis and annually by the external auditors. The municipality does not enter into or trade with financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

#### Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

#### Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The Municipality manages credit risk in its borrowing and investing activities by only dealing with well-established financial institutions of high credit standing, and by spreading its exposure over a range of such institutions in accordance with its approved investment policies. Credit risk relating to consumer debtors is managed in accordance with the Municipality's credit control and debt collection policy. The Municipality's credit exposure is spread over a large number and wide variety of consumers and is not concentrated in any particular sector or geographical area. Adequate provision has been made for anticipated bad and doubtful debts. Additional information relating to the analysis of consumer debtors is given in note 13 to the financial statements.

Financial assets exposed to credit risk at year were as follows:

Counter parties with external credit rating (Fitch's):	2016	2015
<b>Investments</b>		
F 1	101,262,891	26,051,343
F 2	29,740,013	23,148,842
<b>Counter parties without external credit rating:</b>		
<b>Receivables from exchange and non-exchange transactions</b>		
Group 1	14,588,659	17,633,396
Group 3	11,461,112	9,897,049
Group 4	18,180,401	21,571,690
<b>Consumer debtors</b>		
Group 1	18,248,844	16,194,721
Group 2	818,498	838,230
Group 3	1,244,244	1,232,485
Group 4	37,516,333	34,584,132
<b>Long term receivables</b>		
Group 4	53,769	68,409

F1 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

F2 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

F3 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 1 = Speculative. Minimal capacity for timely payment of financial commitments, plus vulnerability to near term adverse changes in the financial and economic conditions.

Group 2 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 3 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

Group 4 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 44. Risk management (continued)

#### Market risk

##### Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk. Municipality's policy is to maintain approximately 60% of its borrowings in fixed rate instruments. During 2016 and 2015, the municipality's borrowings at variable rate were denominated in the Rand.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Interest rate risk for trade and other payables is managed by ensuring that all payments are made within 30 days of receipt of statement, as prescribed by the MFMA.

Interest rate sensitivity analysis:

Financial assets:

If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 195,890 (2015: R 171,988) with the opposite effect if the interest rate had been 100 basis points lower.

Financial liabilities:

If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 43,122 (2015: R 51,209) with the opposite effect if the interest rate had been 100 basis points lower.

#### Cash flow interest rate risk

Financial instrument	Current interest rate	Due in less than a year	Due in one to two years	Due in two to five years	Due after five years	Total
Trade and other receivables - normal credit terms	13.25 %	44,209,765	13,618,154	-	-	57,827,919
Cash in current banking institutions	5.35 %	174,766,866	-	-	14,050	174,780,916
Fixed interest rate instruments	10.47 %	70,539,813	69,910,949	205,939,473	408,855,315	755,245,550
Variable interest rate instruments	9.19 %	1,202,156	1,111,592	2,088,783	-	4,402,531

### 45. Unauthorised expenditure

Opening balance	-	4,887,858
Written-off by council	-	(4,887,858)
	-	-

#### Overspending of the total amount per vote appropriated in the municipality's approved budget

Opening balance	3,715,273	18,021,157
Directorate: Council general	-	1,311,496
Directorate: Infrastructure and planning	-	2,403,777
Written-off by council	(3,715,273)	(18,021,157)
	-	3,715,273



# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 45. Unauthorised expenditure (continued)

The unauthorised expenditure for the 2014/2015 financial year was approved in terms of the 5th Adjustments Budget for 2014/2015, dated 22 January 2016.

### 46. Fruitless and wasteful expenditure

Opening balance	186,832	181,836
Plot clearing charges not collected	2,672	2,582
Sound equipment missing from Thusong Centre	-	8,000
Training costs	27,000	-
Injury on duty medical costs incurred	26,374	-
Recovered / written-off by council	(27,000)	(5,586)
	<b>215,878</b>	<b>186,832</b>

### 47. Irregular expenditure

Opening balance	1,234,206	4,547,590
Procuring goods and services without following any official procurement process	-	145,948
Irregular expenditure identified in current year but relating to prior years	-	647,695
Certified as irrecoverable and written-off / Recovered / Condoned	(1,040,915)	(4,107,027)
	<b>193,291</b>	<b>1,234,206</b>

Expenditure was incurred in contravention with the municipality's supply chain management policy. Irregular expenditure was approved in accordance with the supply chain management policy.

### 48. Actual operating expenditure versus budgeted operating expenditure

Refer to Appendix E(1) for the comparison of actual operating expenditure versus budgeted expenditure.

### 49. Actual capital expenditure versus budgeted capital expenditure

Refer to Appendix E(2) for the comparison of actual capital expenditure versus budgeted expenditure.

### 50. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the and includes a note to the financial statements.

Refer to pages 61 to 74 for the supply chain management deviations.

### 51. Multi-employer retirement benefit information

Overstrand Municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes.

One councillor belongs to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

All of these afore-mentioned funds are multi-employer plans and are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 51. Multi-employer retirement benefit information (continued)

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of Financial Performance of R33.6 million (2014: R40.0 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

#### DEFINED BENEFIT SCHEMES

##### Cape Joint Pension Fund:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2015. The scheme both operates a Defined benefit and Defined contribution scheme.

##### Defined Benefit Scheme:

The contribution rate payable under the defined benefit section is 27%, 9% by the members and 18% (up to 31 January 2012) and 23.06% (from 1 February 2012) by their councils. The actuarial valuation report at 30 June 2015 disclosed an actuarial valuation amounting to R2.136 billion (2014 : R3.632 billion), with a net accumulated surplus of R21.948 million (2014 : R23.343 million (deficit)), with a funding level of 102.4% (2014 : 104.4%).

##### Defined Contribution Scheme:

The actuarial valuation report at 30 June 2015 indicated that the defined contribution scheme of the fund is in a sound financial position, with assets amounting to R1932.7 million (2014 : R566.7 million), net investment reserve of R0 million (2014 : R0 million) and a funding level of 100.0% (2014 : 100%).

##### South African Local Authorities Pension Fund (SALA):

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 1 July 2015.

The statutory valuation performed as at 1 July 2015 revealed that the assets of the fund amounted to R13.413 billion (2014 : R12.658 billion), with funding levels of 100% (2014 : 100%). The contribution rate paid by members was 9% and by Council 18% and is sufficient to fund the benefits accruing from the fund in the future.

#### DEFINED CONTRIBUTION SCHEMES

##### Cape Retirement Fund for Local Government:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2015.

The statutory valuation performed as at 30 June 2014 revealed that the assets of the fund amounted to R18.322 billion (2014 : R17.212 billion), with funding levels of 100% and 112.1% (2014 : 99.9% and 112.6%) for the Share Account and the Pensions Account respectively. The contribution rate paid by the members (8%) and the municipalities (19%) is sufficient to fund the benefits accruing from the fund in the future.

##### Municipal Councillors Pension Fund:

The scheme is subject to an actuarial valuation every three years. The last statutory valuation was performed as at 30 June 2015.

The statutory valuation performed as at 30 June 2015 revealed that the assets of the fund amounted to R2.552 billion (2014 : R2.229 billion) with funding levels of 101.08% (2014 : 98.83%). The contribution rate paid by the members (13.75%) and the municipalities (15.00%) is sufficient to fund the benefits accruing from the fund in the future.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 51. Multi-employer retirement benefit information (continued)

South African Municipal Workers Union National Provident Fund:

The last statutory valuation was performed as at 30 June 2014.

The statutory valuation performed as at 30 June 2014 revealed that the assets of the fund amounted to R6.574 billion (2011 : R4.022 billion) with funding levels of 111.7% (2011 : 111.1%). The contribution rate paid by the members not less than 7.50% and Council not less than 18.00% is sufficient to fund the benefits accruing from the fund in the future.

### 52. Distribution losses

#### Water

##### Technical losses

Rand value	149,143	300,931
No. of units (kl)	63,210	95,586
% loss	0.88 %	1.34 %

##### Non-technical losses

Rand value	5,299,387	5,018,708
No. of units (kl)	1,427,752	1,281,256
% loss	19.97 %	17.99 %

#### Electricity

##### Technical losses

Rand value	7,475,129	6,397,364
No. of units (kWh)	11,865,283	11,499,184
% loss	5.00 %	5.00 %

##### Non-technical losses

Rand value	2,003,861	986,495
No. of units (kWh)	3,180,732	1,773,212
% loss	1.34 %	0.77 %

Non-technical water losses to the amount of R 5,299,387 (19.97%) were incurred as a result of unmetered connections, aging pipeline infrastructure, burst pipes, old reticulation networks and other leakages. Alien vegetation infestation in watercourses and catchment areas are also a contributing factor as well as technical water losses to the amount of R 149,143 (0.88%).

Cost per kilolitre was calculated using the following basis:

The cost of water treatment and raw water is used in calculating the cost per kilolitre as follows:

General expenses (excluding departmental charges), direct labour attributable to the purification of water, depreciation based on the cost of attributable infrastructure assets and all repair and maintenance.

The total expenditure is then divided by the total kilolitres of water purified during the year and this equals the cost per kilolitre.

Electricity losses to the amount of R 7,475,129 (5.00%) were incurred as a result of technical losses caused by the nature of electricity and the manner of its distribution, via the network, status/condition and age of the network, weather conditions and load on the system as well as non-technical losses, e.g. theft and vandalism, to the amount of R 2,003,861 (1.34%).

### 53. Awards to close family members of persons in the service of the state

Refer to pages 75 to 76 for detail relating to awards made to close family members of persons in the service of the state during the 2015/2016 financial year.

Refer to the 2014/2015 Annual report for comparative detail.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 54. Budget differences

#### Material differences between budget and actual amounts

#### Statement of Comparison of Budget and Actual Amounts and Appendix E(1)

Statement of Financial Performance and Appendix E(1)

Revenue:

Rentals – 85.6% - Changes to SCOA classifications of revenue between rentals and other revenue has occurred.

Licences and permits – 10.7% - Received Filming and Trading licences above the expected revenue trend.

Other income – 39.2% - Revenue received in excess of budget amount. This is due to various factors, eg. increase in volume of building plans submitted and additional developers contributions and management fees revenue.

Interest Received – 31.0% - Interest received in excess of budget due to increased cash on hand and increase in interest rates.

Penalties imposed on property rates – (36.6%) – Fewer property owners defaulted on payment deadlines than budgeted for.

Fines – (25.0%) – The reduction in revenue resulted from a change in estimate.

Expenditure:

Depreciation and Amortisation – 10.3% - In collaboration with NT an asset management system was implemented leading to a change in estimate for depreciation.

Impairment loss – 100.0% – Budgeting subject to impracticalities for the determination of the outcome in advance.

Operating Lease rentals - (33.5%) - Expenditure incurred was less than anticipated.

Debt Impairment – (16.1%) – Reduced expenditure due to a change in estimate for the impairment of fines.

Inventory/Materials – (62.7%) – The reduction in the expenditure is due to less low cost housing inventory being transferred than anticipated.

Contracted services – (31.8%) – Reduction of expenditure due to cost containment measures.

General Expenses – 69.3% – Reduction of expenditure due to cost containment measures.

Other revenue and costs:

Loss on disposal of assets – 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Fair value adjustments – 184.6% - Budgeting subject to impracticalities for the determination of a more accurate outcome in advance.

#### Statement of Financial Position

Inventories – 98.5% - The increase in inventory is due to less low cost housing inventory being transferred to expenditure than anticipated.

Receivables from exchange, receivables from non-exchange, operating leases and VAT – The budget does not provide for detail splitting of the various types of receivables therefore it is shown as one line item in the budget but separate line items in the financial statements. All these items need to be seen as a whole to determine the actual variance – 26.1%. The main contributor to this variance would be the VAT receivable amounting to R5.7m

Consumer Debtors – 11.7% - This variance relates mainly to the year on year increase in consumer accounts due to increase rates and service tariffs.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 54. Budget differences (continued)

Cash and Cash Equivalents – 74% - Additional cash generated due to increased revenue above budget and decreased budgeted expenditure due to cost containment measures.

Property Plant and Equipment and Heritage Assets - The budget does not provide a separate item for heritage assets and therefore it is included in PPE. All these items need to be seen as a whole to determine the actual variance – 13.5%. In collaboration with NT an asset management system was implemented leading to a change in asset values.

Intangible assets – 26.1% - In collaboration with NT an asset management system was implemented leading to a change in asset values.

Finance leases and borrowings - (5.8%) (in total but finance leases by itself is 100%) - The budget does not provide a separate item for finance leases and therefore it is included with borrowings. These items need to be seen as a whole to determine the actual variance. The same principle applies with regard to the long term portions. The actual variance is therefore below 10%.

Provisions and employee benefit obligation - 4.0% (in total but employee benefits by itself is 100%) - The budget does not provide a separate item for employee benefit obligation and therefore it is included with provisions. All these items need to be seen as a whole to determine the actual variance - (9.4%). The same principle applies with regard to the long term portions. The actual variance is therefore below 10%.

Unspent conditional grants - 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Housing Development Fund – (17.4) – The reduction in the fund is due to Provincial Department of Human Settlements approval of expenditure of R400 000 for socio-economic development study.

Accumulated Surplus – 20.1% - The increase in accumulated surplus is largely due to the implementation of the asset management system in collaboration with NT leading to a change in asset values.

#### Appendix E(2)

Waste management - 66% - In collaboration with NT an asset management system was implemented leading to a change in the asset management policy.

Planning and development - 33% - In collaboration with NT an asset management system was implemented leading to a change in the asset management policy.

Sport and recreation - (35%) - Certain projects rolled over to the next financial year.

Water - (13%) - Certain projects rolled over to the next financial year.

Electricity - (20%) - Certain projects rolled over to the next financial year.

Corporate services - 19% - In collaboration with NT an asset management system was implemented leading to a change in the asset management policy.

Public safety - (70%) - Certain projects rolled over to the next financial year.

# Overstrand Municipality

Financial Statements for the year ended 30 June 2016

## Notes to the Financial Statements

Figures in Rand	2016	2015
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### 55. Public-private partnership

#### Gansbaai Landfill Site

The municipality entered into a public-private partnership during the 2010/11 financial year. The service consists of the chipping of garden waste to reduce the transportable volume and the hauling by road of all waste from the Public Drop-offs at Stanford and Pearly Beach to the Gansbaai Landfill as well as the operation of these two Public Drop-offs and the Gansbaai Landfill. The agreement is for a period of eight years terminating in the 2018/19 financial year.

The following facilities are made available to the Contractor:

#### Gansbaai Landfill Site:

Weighbridge, Office, ablution facilities, kitchen, Material Recovery Facility, Public Drop-off and limited container storage,

#### Stanford Drop-off:

Access Control Building, ablution facilities and limited container storage

#### Pearly Beach Drop-off:

Access Control Building, ablution facilities and limited container storage.

Equipment and materials made available to the Service Provider by the Employer, or purchased by the Service Provider with funds provided by the Employer for the performance of the Services shall be the property of the Employer and shall be marked accordingly.

The contract may be terminated by either party due to non-performance.

**SUPPLY CHAIN MANAGEMENT REPORT IN TERMS OF CLAUSE 6(2) OF THE SCM POLICY**

**DEVIATIONS FROM THE POLICY, APPROVED IN TERMS OF CLAUSE 36(1)(a) & 36(1)(a)(v)(b)-(g) FOR THE YEAR 2015/2016**

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
1	HANNES PRETORIUS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 6,587.00	R 0.00	R 887.88	R 7,474.88	VARIOUS LOW COST HOUSING TRANSFERS: 5 GANSBAI AND 2 ZWELIHLE
2	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,431.59	R 0.00	R 1,180.41	R 9,612.00	OVERBERG / WCSD ADVERT JULY 2015
3	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,513.16	R 0.00	R 491.84	R 4,005.00	ADVERTISEMENT OF PROPOSED LEASE OF A PORTION OF ERF 7553 TO PREWAY INVESTMENTS (AUTOHAVEN
4	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 10,213.56	R 0.00	R 1,429.90	R 11,643.46	OVERSTRAND / WCSD ADVERT
5	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,721.04	R 0.00	R 240.95	R 1,961.99	OVERSTRAND/WCSD ADVERT
6	INDEPENDENT NEWSPAPERS (PTY) LTD	Clause 36(1)(a)(v)(d)	R 10,640.00	R 0.00	R 1,489.60	R 12,129.60	OVERBERG / WCSD ADVERT FOR OVERBERG REGION JULY 2015
7	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	PLAAS NOTICE NR 74/2015 ERF 4833 HVK EEN KEER IN UITGAWE VAN 16 JULIE 2015 AFR ENG XHOSA
8	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,431.58	R 0.00	R 1,180.42	R 9,612.00	PLAAS NOTICE NR 75/2015 ERF 7490 HKR 1 KEER IN UITGAWES VAN 16/7/2015 & 23/7/2015. AFR, ENG, XHOSA
9	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,215.79	R 0.00	R 590.21	R 4,806.00	ERF 1462, SANDBAAI : PROPOSED REMOVAL OF RESTRICTIONS & REZONING
10	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	ERF 1821, SANDBAAI : PROPOSED DEPARTURE
11	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ERF 1 HAWSTON : PROPOSED SUBDIVISION, REZONING, DEPARTURE
12	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ADVERT SC 1621.2015
13	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 10,213.56	R 0.00	R 1,429.89	R 11,643.45	ADVERT SC 1620,1621,1623/2015
14	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	H TIMES AD: 20 X 4 (FOR 17/7/2015) NOMINATIONS MAYORAL AWARD
15	INDEPENDENT NEWSPAPERS (PTY) LTD	Clause 36(1)(a)(v)(d)	R 8,169.60	R 0.00	R 1,143.74	R 9,313.34	ADVERTS SC 1620,1621,1623/2015
16	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	PLASING VAN ADVERTENSIE OP DONDERDAG 16 JULIE 2015 ENG & AFR SNR BESTUURDER: SCM
17	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,030.70	R 0.00	R 144.30	R 1,175.00	PLASING VAN ADVERTENSIE IN DONDERDAG 16 JULIE 2015. SNR BESTUURDER: SCM ENG & AFR
18	FYNBOS FORUM	Clause 36(1)(a)(v)(g)	R 2,600.00	R 0.00	R 0.00	R 2,600.00	LEON STEYN - REGISTRATION FEE FOR 2015 FYNBOS FORUM CONFERENCE (3-6 AUGUST 2015)
19	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 774.47	R 0.00	R 108.43	R 882.90	ADVERT: GGB 210 - KLEINKAAP KWEKERY
20	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 774.47	R 0.00	R 108.43	R 882.90	ADVERT: GFK 462 - STRANDVELD MUSEUM
21	ASSOCIATION OF MUNICIPAL ELECT	Clause 36(1)(a)(v)(e)	R 7,543.86	R 0.00	R 1,056.14	R 8,600.00	2015 AMEU CONVENTION REGISTRATION FOR MR DANIE MAREE AND KOOS DU PLESSIS
22	SACCTN MARKETING CC	Clause 36(1)(a)(v)(d)	R 3,464.92	R 0.00	R 485.08	R 3,950.00	STANDARD ENTRY IN MAGAZINE
23	BEAUFORT MANOR GUESTHOUSE CC	Clause 36(1)(a)(v)(e)	R 1,315.79	R 0.00	R 184.21	R 1,500.00	VERBYLF VIR JOHAN VAN TAAK 29 & 30 JULIE 2015 PLUS ONTBYT
24	CAPE TOWN VISITOR SERVICES ASS	Clause 36(1)(a)(v)(d)	R 16,207.35	R 0.00	R 2,269.03	R 18,476.38	HALF PAGE ADVERT IN CAPE TOWN VISITORS GUIDE 2016.
25	SOUTH AFRICAN COUNCIL FOR PLAN	Clause 36(1)(a)(v)(f)	R 2,735.00	R 0.00	R 0.00	R 2,735.00	ANNUAL MEMBERSHIP FEES FOR HENK OLIVIER
26	UYLENVLEI RETREAT	Clause 36(1)(a)(v)(g)	R 3,080.00	R 0.00	R 0.00	R 3,080.00	TMT STRATEGIC SESSION AT UYLENVLEI RETREAT GANSBAAI
27	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 3,033.19	R 0.00	R 182.81	R 3,216.00	VLUGBESPREKIG VIR HANRE BLIGNAUT 12 - 14 AUGUSTUS 2015
28	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,010.00	R 0.00	R 1,121.40	R 9,131.40	ADVERTS SC 1618+1624/2015
29	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 10,213.56	R 0.00	R 1,429.89	R 11,643.45	ADVERTS SC 1618+1622+1624/2015
30	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 8,832.01	R 0.00	R 1,236.48	R 10,068.49	ADVERTS SC 1618+1622+1624/2015
31	(SUNDAY	Clause 36(1)(a)(v)(d)	R 30,039.00	R 0.00	R 4,205.46	R 34,244.46	ADVERT SC 1618/2015
32	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,404.52	R 0.00	R 476.63	R 3,881.15	ADVERT SC1631.2015
33	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,649.60	R 0.00	R 370.94	R 3,020.54	ADVERT SC 1631.2015
34	JOOSTE & SEMER PROKUREURS - CL	Clause 36(1)(a)(v)(c)	R 4,000.00	R 0.00	R 560.00	R 4,560.00	OVERSTRAND MUN / ESTATE LATE NEUMAN ERF 844 STANFORD
35	VAN DYK LOOTS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 19,040.00	R 0.00	R 0.00	R 19,040.00	NOTARIELE AKTE VAN SERWITUUT VIR GED 6, 45, 46 & 47 VAN BAARDSCHEERDERSBOSCH PLAAS 213
36	VAN DYK LOOTS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 1,254.00	R 0.00	R 0.00	R 1,254.00	VIR SYMINGTON EN DE KOK VIR SERWITUUT OP GED 45, 46 VAN PLAAS BAARDSCHEERDERSBOCH NR 213
37	VAN DYK LOOTS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 2,722.00	R 0.00	R 0.00	R 2,722.00	SERWITUTE: GEDEELTE 47 VAN DIE PLAAS BAARDSCHEERDERS BOSCH NR 213
38	BEAUFORT MANOR GUESTHOUSE CC	Clause 36(1)(a)(v)(e)	R 1,254.39	R 0.00	R 175.61	R 1,430.00	2 NIGHT'S ACCOMM PLUS BREAKFAST: IDP MEETING _ ROCHELLE LOUW (BEAUFORT-WES)
39	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,513.16	R 0.00	R 491.84	R 4,005.00	OVERSTRAND MUNICIPALITY DRAFT STANDARD BY-LAW RELATING TO MUNICIPAL LAND USE PLANNING
40	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 611.93	R 0.00	R 85.67	R 697.60	OVERSTRAND MUNICIPALITY DRAFT STANDARD BY-LAW RELATING TO MUNICIPAL LAND USE PLANNING
41	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 843.16	R 0.00	R 118.04	R 961.20	PUBLIKASIE VAN MK 81/2015 (AUG RAADSVERG)
42	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 236.84	R 0.00	R 33.16	R 270.00	PUBLIKASIE VAN MK 81/2015 (AUG RAADSVERG)
43	CUMMINGS GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 1,605.26	R 0.00	R 224.74	R 1,830.00	COMMUNITY BASED TRAINING AT WELLINGTON FOR MANAGERS
44	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ADVERT SC 1626.2015
45	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 13,618.08	R 0.00	R 1,906.52	R 15,524.60	ADVERT SC 1626 1632 1630 1627/2015
46	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 10,819.20	R 0.00	R 1,514.69	R 12,333.89	ADVERT SC 1626 1632 1630 1627/2015
47	CHIN ATTORNEYS	Clause 36(1)(a)(v)(c)	R 1,627.90	R 0.00	R 227.90	R 1,855.80	KLEYNHANS FAM TRUST: FERNKLOOF FENCING
48	BRADLEY CONRADIE HALTON CHEADL	Clause 36(1)(a)(v)(c)	R 33,134.00	R 0.00	R 4,638.76	R 37,772.76	ADVICE: S78 PROCESS
49	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 12,844.26	R 0.00	R 1,798.20	R 14,642.46	OVE4/0031 PARADISE PARK

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
50	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 957.50	R 0.00	R 134.05	R 1,091.55	OVE4/0060 TRANSFER ERF 2549 ONRUS
51	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,388.00	R 0.00	R 334.32	R 2,722.32	OVE4/0065 DAWID WILLOUGHBY ABBOTT
52	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2.00	R 0.00	R 0.28	R 2.28	OVE4/0069 BUFFELSJACHTS
53	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 29,360.50	R 0.00	R 4,110.47	R 33,470.97	OVE4/0073 ERF 1163 PRINGLE BAY
54	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,597.14	R 0.00	R 363.60	R 2,960.74	OVE4/0077 BERHOF
55	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 37,462.97	R 0.00	R 5,244.79	R 42,707.76	OVE4/0079 ERF 9024 ZWELIHLE
56	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 130,467.58	R 0.00	R 18,265.48	R 148,733.06	OVE4/0086 WHALECOVE MEMO
57	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 9,931.22	R 0.00	R 1,390.37	R 11,321.59	OVE4/0088 ERF969 FRANSKRAAL GANSBAAI
58	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ADVERT SC 1633.2015
59	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,404.52	R 0.00	R 476.63	R 3,881.15	ADVERT SC 1633.2015
60	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,649.60	R 0.00	R 370.94	R 3,020.54	ADVERT SC 1633.2015
61	SACCTN MARKETING CC	Clause 36(1)(a)(v)(d)	R 5,701.75	R 0.00	R 798.25	R 6,500.00	ADVERTISING IN THE CAMP & LIVE MAGAZINE FOR THE ONRUS CARAVAN PARK
62	HANNES PRETORIUS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 14,115.00	R 0.00	R 1,902.60	R 16,017.60	VARIOUS LOW COST HOUSING TRANSFERS : 1 HAWSTON,13 GANSBAAI, 1 ZWELIHLE
63	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 5,340.00	R 0.00	R 747.60	R 6,087.60	PLAAS NOTICE NR 80/2015 MARINERS VILLAGE RETIREMENT 1 KEER IN UITGAWE VAN 21/8/2015. AFR ENG XHOSA
64	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ERF 8168, KLEINMOND: PROPOSED SUBDIVISION, REZONING, AMENDMENT OF SDF
65	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 7,026.32	R 0.00	R 983.68	R 8,010.00	ERF 538, SANDBAAI: PROPOSED REMOVAL OF RESTRICTIONS
66	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 7,928.23	R 0.00	R 1,109.95	R 9,038.18	PLASING VAN ADV. IN HERMANUS TIMES VAN DO 20/08/2015 ENG & AFR WC0326360
67	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 18,795.34	R 0.00	R 2,631.35	R 21,426.69	PLASING VAN ADV. IN DIE BURGER VAN SAT. 22 AUG 2015 - AFR. WC0326360
68	GANSBAAI COURANT BK (CLOSED US	Clause 36(1)(a)(v)(d)	R 258.77	R 0.00	R 36.23	R 295.00	PLASING VAN MK87/2015 (20/08/15) - PUBLIEKE VERG - VERKIESING VAN SOSIALE AKKOORD
69	BREDASDORP VLAKTE FIRE PROTECT	Clause 36(1)(a)(v)(f)	R 3,564.00	R 0.00	R 0.00	R 3,564.00	GREATER OVERBERG FPA ANNUAL MEMBERSHIP FEE. APRIL 2015 - MARCH 2016
70	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 3,779.97	R 0.00	R 180.67	R 3,960.64	VLUGKAARTJIE S MULLER NA JHB - 15/9 - 20/9 WATER SUMMIT
71	GARDEN COURT SANDTON CITY	Clause 36(1)(a)(v)(e)	R 10,870.56	R 0.00	R 1,521.84	R 12,392.40	VERLBYF KOOS DU PLESSIS : AMEU CONVENTION 3-7 OCT
72	HANNES PRETORIUS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 2,815.00	R 0.00	R 385.00	R 3,200.00	RECTIFICATION TRANSFER ERF 160 ZWELIHLE (SIZA / OVERSTRAND MUNICIPALITY / POYO)
73	HANNES PRETORIUS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 6,667.00	R 0.00	R 887.88	R 7,554.88	VARIOUS LOW COST HOUSING TRANSFERS : 7 GANSBAAI
74	PROTEA HOTEL CUMBERLAND WORCES	Clause 36(1)(a)(v)(e)	R 2,298.60	R 0.00	R 321.80	R 2,620.40	ACCOM 2 NIGHTS: R LOUW _DISTRICT IDP WORKSHOP 26-27 AUG 2015
75	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 3,277.48	R 0.00	R 363.80	R 3,641.28	FLIGHT TICKETS
76	SOUTHVIEW LODGE (SKYLITE INVES	Clause 36(1)(a)(v)(e)	R 7,315.79	R 0.00	R 1,024.21	R 8,340.00	ACCOMMODATION
77	ESRI (ENVIRONMENTAL SYSTEMS RE	Clause 36(1)(a)(v)(g)	R 15,000.00	R 0.00	R 2,100.00	R 17,100.00	STEPHEN MULLE , MARISSA RADY AND TARRON DRY TO ATTEND A ESRI USER CONFERENCE IN CAPE TOWN
78	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	PLAAS NOTICE NR 89/2015 ERF 10347 HNC 1 KEER IN UITGAWE VAN 27/8/2015. AFR ENG XHOSA
79	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,513.16	R 0.00	R 491.84	R 4,005.00	PLAAS NOTICE NR 90/2015 ERF 456 HWC 1 KEER IN UITGAWE VAN 27/8/2015. AFR ENG XHOSA
80	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 16,020.00	R 0.00	R 2,242.80	R 18,262.80	ADVERTS SC1629,1635,1637,1639
81	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 841.40	R 0.00	R 117.80	R 959.20	ADVERT SC 1635/2015
82	HOEDJIESBAAI HOTEL	Clause 36(1)(a)(v)(e)	R 1,438.60	R 0.00	R 201.40	R 1,640.00	ACCOMMODATION (B&B) CFO FORUM : 4 SEPT 2015 : SALDANHA BAY
83	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,809.04	R 0.00	R 953.26	R 7,762.30	ADVERTS SC 1634+1638/2015
84	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	ERF 1506, VERMONT : PROPOSED CONSENT USE (COMMUNICATION BASE STATION)
85	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 5,520.00	R 0.00	R 772.80	R 6,292.80	ADVERTS SC 1634+1638/2015
86	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	KENNISG. NR:88/2015 PLASING 27/08/2015 AANSUIJWERINGSBEGROTING (OORROL PROJ) HERSIENE DBIP 2015/2016
87	ESRI (ENVIRONMENTAL SYSTEMS RE	Clause 36(1)(a)(v)(g)	R 5,000.00	R 0.00	R 700.00	R 5,700.00	ESRI AFRICA USER CONFERENCE 2015: DELEGATE CRAIG JOHNSON
88	STRAND TOWER HOTEL	Clause 36(1)(a)(v)(e)	R 11,663.51	R 0.00	R 1,596.49	R 13,260.00	5 X VERBLyf (STEPHEN MULLER , TARRON DRY, ASHLEY GAHL , LEEANN RAUCH, MARISSA RADYN
89	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 9,836.84	R 0.00	R 1,377.16	R 11,214.00	PLAAS NOTICE NR 94/2015 ERWE 192 & 11463 HWC 1 X IN UITGAWES VAN 3/9/2015 & 10/9/2015. AFR ENG XHOSA
90	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ERVEN 3510 & 3511, ONRUS RIVER : PROPOSED CONSOLIDATION & REZONING
91	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,431.58	R 0.00	R 1,180.42	R 9,612.00	ERF 661, VERMONT : REMOVAL OF RESTRICTIONS & DEPARTURE
92	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	NOTICE NO: 95/2015 TIME SCHEDULE
93	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 1,405.26	R 0.00	R 196.74	R 1,602.00	10 X 2 GREYSCALE KENNISGEWING VIR PUBLIEKE VERGADERING IN DIE HERMANUS TIMES VAN 3 SEPTEMBER 2015. S
94	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,812.29	R 0.00	R 391.71	R 3,204.00	TRANSFER OF HAWSTON RESIDENTIAL ERVEN : NOTICE 72/2015
95	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,810.53	R 0.00	R 393.47	R 3,204.00	TRANSFER OF ERF 2925, HAWSTON (BUSINESS ERF) : MUNICIPAL NOTICE 58/2015
96	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 843.16	R 0.00	R 118.04	R 961.20	PUBLIKASIE VAN MK 96/2015 (SEPT 2015 RAADSVERG)
97	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 521.93	R 0.00	R 73.07	R 595.00	NOTICE NO: 95/2015 TIME SCHEDULE
98	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 236.84	R 0.00	R 33.16	R 270.00	PUBLIKASIE VAN MK 96/2015 (SEPT 2015 RAADSVERG)



Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
99	GANSBAAI COURANT BK (CLOSED US	Clause 36(1)(a)(v)(d)	R 258.77	R 0.00	R 36.23	R 295.00	PUBLIC MEETING ADVERTISEMENT
100	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 14,078.99	R 0.00	R 1,971.05	R 16,050.04	PLASING VAN GROEP ADV IN HERMANUS TIMES VAN 03 SEPT 2015 ENG & AFR
101	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 20,883.72	R 0.00	R 2,923.71	R 23,807.43	PLASING VAN ADVERTENSIE IN DIE BURGER VAN SAT 05/09/2015 LOODGIETER GB AFR
102	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 5,142.00	R 0.00	R 719.88	R 5,861.88	OVE4/0031 PARADISE PARK
103	VAN HUYSSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 65,118.43	R 0.00	R 0.00	R 65,118.43	WORK DONE ON VARIOUS FILES (DEBT COLLECTION) FOR THE MONTH OF JULY 2015
104	PRESIDENT HOTEL FREE STATE (PT	Clause 36(1)(a)(v)(e)	R 1,836.57	R 0.00	R 257.12	R 2,093.69	2 NIGHTS HOTEL ACCOMMODATION PLUS TRANSPORT TO AND FROM AIRPORT
105	HANNES PRETORIUS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 5,646.00	R 0.00	R 761.04	R 6,407.04	VARIOUS LOW COST HOUSING TRANSFERS : 2 HAWSTON, 1 MT PLEASANT AND 3 ZWELIHLE
106	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,107.89	R 0.00	R 295.10	R 2,402.99	PLASING VAN ADVERTENSIE VIR PUBLIEKE WYKSKOMITTEE VERGADERING
107	THE ARNISTON HOTEL (PTY) LTD	Clause 36(1)(a)(v)(e)	R 6,359.65	R 0.00	R 890.35	R 7,250.00	10 X SINGLE ROOMS AT THE DUNES AT ARNISTON (ARNISTON HOTEL & HERBERG) FOR NIGHT OF 22 SEPT.
108	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,010.00	R 0.00	R 1,121.40	R 9,131.40	ADVERTS SC 1641+1642/2015
109	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 12,481.52	R 0.00	R 1,747.41	R 14,228.93	OVE4/0079 ERF 9024 ZWELIHLE
110	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 24.00	R 0.00	R 3.36	R 27.36	OVE4/0081 GOLDEN HARVEST RETIREMENT CARE CENTRE
111	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,845.67	R 0.00	R 258.39	R 2,104.06	OVE4/0082 IMATU OBO HZ BOSHOFF
112	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 27,256.33	R 0.00	R 3,815.89	R 31,072.22	OVE4/0086 WHALECOVE MEMO
113	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 21,300.50	R 0.00	R 2,982.07	R 24,282.57	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
114	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 562.50	R 0.00	R 78.75	R 641.25	OVE4/0060 TRANSFER OF ERF 2549 ONRUS
115	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 90,037.06	R 0.00	R 12,605.19	R 102,642.25	OVE4/0065 DAWID WILLOUGHBY ABBOTT
116	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 7,378.01	R 0.00	R 1,032.92	R 8,410.93	OVE4/0070 MARYNA WILHEMIEN SMITH
117	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,603.00	R 0.00	R 224.42	R 1,827.42	OVE4/0071 SANDMINE
118	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 21,945.00	R 0.00	R 3,072.30	R 25,017.30	OVE4/0073 ERF1163 PRINGLE BAY
119	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 8,515.84	R 0.00	R 1,192.21	R 9,708.05	OVE4/0077 BERGHOF
120	FAIRBRIDGES WETHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 21,215.65	R 0.00	R 2,970.19	R 24,185.84	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
121	SUNDOWN MANOR	Clause 36(1)(a)(v)(e)	R 2,368.42	R 0.00	R 331.58	R 2,700.00	B&B @ SUNDOWN MANOR, CPT 16-17/9/2015 BYTES W/SHOP & SAMRAS USERGROUP MEETING
122	HOEDJIESBAAI HOTEL	Clause 36(1)(a)(v)(e)	R 622.81	R 0.00	R 87.19	R 710.00	ACCOMODATION FOR VANESSA BENANS & CHANTELE HILL INCLU BREAKFAST
123	VAN HUYSSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 50,474.15	R 0.00	R 0.00	R 50,474.15	ORDER FOR WORK DONE IN AUGUST 2015
124	HOEDJIESBAAI HOTEL	Clause 36(1)(a)(v)(e)	R 622.81	R 0.00	R 87.19	R 710.00	ACCOMMODATION FOR MR. KOST IN SALDANHA BAY INCLU BREAKFAST
125	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,010.00	R 0.00	R 1,121.40	R 9,131.40	ADVERTS SC 1643+1645/2015
126	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 764.91	R 0.00	R 107.09	R 872.00	ADVERTS SC 1643/2015
127	WHALE TALK	Clause 36(1)(a)(v)(d)	R 4,394.50	R 0.00	R 0.00	R 4,394.50	PLACE KALHIEFEES AD IN WHALE TALK AND REFER TO OLD ORDER NUMBER 197898 PER INVOICE
128	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,322.50	R 0.00	R 185.15	R 1,507.65	OVE4/0071 SANDMINE
129	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,809.04	R 0.00	R 953.26	R 7,762.30	ADVERTS SC 1643+1645/2015
130	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 5,520.00	R 0.00	R 772.80	R 6,292.80	ADVERT SC 1643+1645/2015
131	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,513.16	R 0.00	R 491.84	R 4,005.00	ADVERTENSIE VIR GOEDKEURING
132	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 5,621.06	R 0.00	R 786.94	R 6,408.00	PLACE MUNICIPAL SHOWCASE ADS IN HMNS TIMES ON 24 SEPTEMBER AND 1 OCTOBER
133	WHALE COAST FM	Clause 36(1)(a)(v)(d)	R 2,860.00	R 0.00	R 0.00	R 2,860.00	RADIO ADVERT ON WHALE COAST FM AS PER QUOTE
134	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 5,693.48	R 0.00	R 523.40	R 6,216.88	RETURN FLIGHTS CPT/OR TAMBO/CPT 4 - 7/09/2015 IMFO CONFERENCE IN JHB
135	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 1,238.82	R 0.00	R 0.00	R 1,238.82	2 DAY CAR HIRE 28 & 29 SEPT' 2015 IN PRETORIA FOR DIRECTOR MADIKANE
136	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 4,456.06	R 0.00	R 454.94	R 4,911.00	FLIGHT BOOKING 28-29 SEPT FOR DIRECTOR MADIKANE FROM CPT - JHB
137	PROTEA HOTEL HATFIELD	Clause 36(1)(a)(v)(e)	R 1,130.79	R 0.00	R 158.31	R 1,289.10	ACCOMMODATION BOOKING FOR DIRECTOR MADIKANE 28 - 29 SEPT FOR 1 NIGHT INCLU BREAKFAST & DINNER
138	BRADLEY CONRADIE HALTON CHEADL	Clause 36(1)(a)(v)(c)	R 19,750.00	R 0.00	R 2,765.00	R 22,515.00	S78 PROCESS (J MACROBERT / HOLT)
139	VAN HUYSSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 57,956.42	R 0.00	R 0.00	R 57,956.42	ORDER FOR WORK DONE IN SEPTEMBER 2015 - LEGAL ACTION
140	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 3,145.00	R 0.00	R 0.00	R 3,145.00	CAR RENTAL
141	BELL ROSEN GUESTHOUSE CC	Clause 36(1)(a)(v)(e)	R 1,368.43	R 0.00	R 191.57	R 1,560.00	ACCOMMODATION FOR ZINTLE MAZUTHU FOR IAT (IIA) COURSE IN BELLVILLE 5-7 OCTOBER 2015
142	MONTE ROSA GUEST HOUSE	Clause 36(1)(a)(v)(e)	R 1,964.92	R 0.00	R 275.08	R 2,240.00	VERBLYF JOHAN VAN TAAK 19-23 OCT 2015 - WASTE FORUM
143	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,809.04	R 0.00	R 953.26	R 7,762.30	ADVERTS SC 1640+1646/2015
144	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 5,520.00	R 0.00	R 772.80	R 6,292.80	ADVERTS SC 1640+1646/2015
145	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 9,542.00	R 0.00	R 28.00	R 9,570.00	ACCOMMODATION (B&B&DINNER) CITY LODGE, OR TAMBO, JHB 4-7/10/2015
146	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 16,690.48	R 0.00	R 2,336.67	R 19,027.15	PLASING VAN GROEP ADV IN HERMANUS TIMES VAN DO 01/10/2015 (AFR & ENG)
147	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,431.58	R 0.00	R 1,180.42	R 9,612.00	PLAAS NOTICE NR 101/2015 ERF 2228 HVK 1 KEER IN UITGAWES VAN 8/10/2015 & 15/10/2015. AFR ENG XHOSA

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
148	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 9,836.84	R 0.00	R 1,377.16	R 11,214.00	PLAAS NOTICE NR 102/2015 ERF 4690 HNC 1 X IN DIE UITGAWES VAN 8/10/2015 EN 15/10/2015 AFR ENG XHOSA
149	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	HERMANUS TIMES ADVERT - BEACH STALL PROPOSALS
150	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,248.42	R 0.00	R 314.78	R 2,563.20	HERMANUS CBD REVITALIZATION (REGENERATION) FRAMEWORK : PHASE II - DRAFT REPORT
151	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,404.52	R 0.00	R 476.63	R 3,881.15	ADVERT SC 1649.2015
152	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,043.86	R 0.00	R 146.14	R 1,190.00	AD IN GANSBAAI COURANT ON 24 SEPT & 01 OCT _ HALFPAGE : R1190.00 (INCL. VAT)
153	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,649.60	R 0.00	R 370.94	R 3,020.54	ADVERT SC 1649.2015
154	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 39,963.73	R 0.00	R 5,594.90	R 45,558.63	OVE4/0031 PARADISE PARK
155	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 39,670.17	R 0.00	R 5,553.82	R 45,223.99	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
156	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 9,992.83	R 0.00	R 1,399.00	R 11,391.83	OVE4/0086 WHALECOVE MEMO
157	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,604.00	R 0.00	R 364.56	R 2,968.56	OVE4/0079 ERF 9025 ZWELIHL
158	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,207.50	R 0.00	R 449.05	R 3,656.55	OVE4/0077 BERGHOF
159	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 10,820.17	R 0.00	R 1,514.82	R 12,334.99	OVE4/0073 ERF1163 PRINGLE BAY
160	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,320.50	R 0.00	R 184.87	R 1,505.37	OVE4/0071 SANDMINE
161	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,425.00	R 0.00	R 199.50	R 1,624.50	OVE4/0070 MARYNA WILHEMIEN SMITH
162	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 15,416.34	R 0.00	R 2,158.29	R 17,574.63	OVE4/0065 DAWID WILLOUGHBY ABBOTT
163	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 8,459.83	R 0.00	R 1,184.38	R 9,644.21	OVE4/0060 TRANSFER ERF 2549 ONRUS
164	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,688.83	R 0.00	R 236.44	R 1,925.27	OVE4/0005 HAWSTON SE FARMS FOUNDATION
165	FAIRBRIDGES WETHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 15,809.50	R 0.00	R 2,213.33	R 18,022.83	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
166	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 843.16	R 0.00	R 118.04	R 961.20	PUBLIKASIE VAN MK 104/2015 (OKT 2015 RAADSVERGADERING)
167	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 236.84	R 0.00	R 33.16	R 270.00	PUBLIKASIE VAN MK 104/2015 (OKT 2015 RAADSVERGADERING)
168	OVERBERG PROMOTIONS AND PUBLIS	Clause 36(1)(a)(v)(d)	R 16,500.00	R 0.00	R 0.00	R 16,500.00	ADVERT- DOUBLE PAGE SPREAD 2015 IN OVERBERG WINE GUIDE.
169	THE INSTITUTE OF INTERNAL AUDI	Clause 36(1)(a)(v)(g)	R 4,385.97	R 0.00	R 614.03	R 5,000.00	17TH IIA CONFERENCE, GOUDINI SPA 14 - 16 OCTOBER 2015. DOMINIC VAN DER HEEVER TO ATTEND.
170	MOUNTVIEW RESORT & LIFESTYLE V	Clause 36(1)(a)(v)(e)	R 10,526.32	R 0.00	R 1,473.68	R 12,000.00	ACCOMMODATION 29/11 - 04/12
171	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 1,398.43	R 0.00	R 195.78	R 1,594.21	PLASING VAN ADVERTENSIE IN DIE OVERSTRAND HERALD VAN DO 15/10/2015 (AFR & ENG) SEISOENWERKERS
172	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 18,795.34	R 0.00	R 2,631.35	R 21,426.69	PLASING VAN ADVERTENSIE IN DIE BURGER VAN 10/10/2015 (AFR) BOU-INSPEKTEUR CAM124963
173	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 8,567.10	R 0.00	R 1,199.38	R 9,766.48	PLASING VAN ADVERTENSIE IN HERMANUS TIMES VAN DO 08/10/2015 (AFR & ENG) BOU-INSPEKTEUR CAM125002
174	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,404.52	R 0.00	R 476.63	R 3,881.15	ADVERT SC 1651.2015
175	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,323.68	R 0.00	R 885.32	R 7,209.00	PLASING VAN ADVERTENSIE IN DIE HERMANUS TIMES VAN DON 15/10/2015 ENG & AFR SEISOENWERKERS
176	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 2,061.40	R 0.00	R 288.60	R 2,350.00	PLASING VAN ADVERTENSIE IN DIE GANSBAAI COURANT VAN DO 15/10/2015 (ENG & AFR) SEISOENWERKERS
177	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,649.60	R 0.00	R 370.94	R 3,020.54	ADVERT SC 1651.2015
178	HOEDJIESBAAI HOTEL	Clause 36(1)(a)(v)(e)	R 690.00	R 0.00	R 0.00	R 690.00	VERBLYF EN ONTBYT VIR KOOS DU PLESSIS 12 NOVEMBER AMEU
179	HOEDJIESBAAI HOTEL	Clause 36(1)(a)(v)(e)	R 690.00	R 0.00	R 0.00	R 690.00	VERBLYF VIR DANIE MAREE 12 NOVEMBER 2015 AMEU
180	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,161.84	R 0.00	R 442.66	R 3,604.50	PLASING VAN MK108/2015 OP 22 OKT IN AFR, ENG & XHOSA: GED 7 & 19/654: O/V EN KONSOLIDASIE
181	BRADLEY CONRADIE HALTON CHEADL	Clause 36(1)(a)(v)(c)	R 19,750.00	R 0.00	R 2,765.00	R 22,515.00	ADVICE: S78 PROCESS
182	CHIN ATTORNEYS	Clause 36(1)(a)(v)(c)	R 5,651.64	R 0.00	R 791.23	R 6,442.87	FERNKLOOF ESTATE FENCING / KLEYNHANS FAMILY TRUST
183	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 53,182.25	R 0.00	R 7,445.51	R 60,627.76	OVE4/0090: CODE OF CONDUCT - SPEAKER / QUALIFICATION UWC
184	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 36,501.95	R 0.00	R 5,110.27	R 41,612.22	OVE4/0089: HENDRICKS
185	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 4,754.33	R 0.00	R 665.60	R 5,419.93	OVE4/0089 HENDRICKS
186	AMBROSIA MINERAL WATER (PTY) L	Clause 36(1)(a)(v)(e)	R 3,000.00	R 0.00	R 420.00	R 3,420.00	LG SCM INDABA 19-20 NOV '15 AT THE DUNES RESORT & HOTEL KEURBOOMSTRAND
187	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 447.20	R 0.00	R 0.00	R 447.20	CAR RENTAL FOR WATER RESEARCH CONVENTION HELD IN JOHANNESBURG
188	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,215.79	R 0.00	R 590.21	R 4,806.00	NOTICE 114: PUBLIC MEETINGS: IDP - 30X4 HL 221015 AFR ENG XHO
189	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,255.65	R 0.00	R 595.79	R 4,851.44	ADVERT SEC 116 LATERAL DYNAMICS
190	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,649.60	R 0.00	R 370.94	R 3,020.54	ADVERT SEC 116 LATERAL DYNAMICS
191	PAARL BOUTIQUE HOTEL	Clause 36(1)(a)(v)(e)	R 760.00	R 0.00	R 0.00	R 760.00	26 NOV - ACCOMM: PAARL BOUTIQUE HOTEL (D ARRISON). BREAKFAST INCL
192	THE POINT HOTEL	Clause 36(1)(a)(v)(e)	R 745.61	R 0.00	R 104.39	R 850.00	WESGRO RTO MEETING (12 / 13 NOVEMBER), ONE NIGHT ACCOMMODATION - JOANNE KUNZ
193	VAN HUYSSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 59,119.20	R 0.00	R 0.00	R 59,119.20	ORDER FOR WORK DONE IN OCTOBER 2015 - LEGAL ACTION
194	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ADVERT SC 1656/2015
195	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,809.04	R 0.00	R 953.26	R 7,762.30	ADVERT SC 1653+1656/2015
196	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 5,299.20	R 0.00	R 741.89	R 6,041.09	ADVERT SC 1653+1656/2015

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
197	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 3,509.23	R 0.00	R 443.77	R 3,953.00	FLIGHT BOOKING FOR DIRECTOR MADIKANE
198	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 1,267.83	R 0.00	R 34.38	R 1,302.21	CAR RENTAL FOR DIRECTOR MADIKANE 28-30 OCT' 2015
199	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 9,836.84	R 0.00	R 1,377.16	R 11,214.00	ERF 1186, VERMONT: REMOVAL OF RESTRICTIONS, SUBDIVISION & DEPARTURE
200	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,372.63	R 0.00	R 472.17	R 3,844.80	ERF 728, PRINGLE BAY: PROPOSED SUBDIVISION
201	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,404.52	R 0.00	R 476.63	R 3,881.15	ADVERT SC 1655/2015
202	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ADVERT SC 1655/2015
203	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,870.40	R 0.00	R 401.86	R 3,272.26	ADVERT SC 1655/2015
204	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,107.89	R 0.00	R 295.10	R 2,402.99	OVERSTRAND MUN PUB WYKSKOMITTE VERG-000000 -15X4-HLO51115
205	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,091.58	R 0.00	R 432.82	R 3,524.40	ADVERTISE PUBLIC NOTICE BEFORE 6NOV FOR INPUT ON PRINGLE BAY AND BETTYS BAY MANAGEMENT PLANS
206	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,215.79	R 0.00	R 590.21	R 4,806.00	PLAAS NOTICE NR 118/2015 ERF 476 HWC 1 X IN UITGAWE VAN 12 NOV 2015 AFR ENG XHOSA
207	BRADLEY CONRADIE HALTON CHEADL	Clause 36(1)(a)(v)(c)	R 11,435.00	R 0.00	R 1,600.90	R 13,035.90	ADVICE: S78 PROCESS PO NO 204756 (MACROBERT)
208	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,015.50	R 0.00	R 142.17	R 1,157.67	OVE4/0090 - CODE OF CONDUCT (C GROENEWALD)
209	GANSBAAI COURANT BK (CLOSED US	Clause 36(1)(a)(v)(d)	R 487.63	R 0.00	R 68.27	R 555.90	PUBLIC MEETING ADVERTISEMENT MK 4
210	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 20,462.86	R 0.00	R 2,859.30	R 23,322.16	OVE4/0031 PARADISE PARK
211	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 843.16	R 0.00	R 118.04	R 961.20	PUBLIKASIE VAN MK 120/2015 (NOV 2015 RAADSVERGADERING)
212	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 236.84	R 0.00	R 33.16	R 270.00	RAADSVERGADERING)
213	VAN HUYSSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 53,472.74	R 0.00	R 0.00	R 53,472.74	ORDER FOR WORK DONE IN NOVEMBER 2015 - LEGAL ACTION
214	MATOPPO GUEST HOUSE	Clause 36(1)(a)(v)(e)	R 1,219.65	R 0.00	R 170.75	R 1,390.40	2 NIGHT ACCOMM FOR R FRASER ATTENDING TCF MEETING ON 3 & 4 DEC 2015 AT BEAUFORT WEST
215	RIVIERA HOTEL	Clause 36(1)(a)(v)(e)	R 1,298.25	R 0.00	R 181.75	R 1,480.00	1 NIGHT ACCOMM FOR MRS SMITH AND MR CARELSE ATTENDING WCENUG MEETING ON 13 NOV 2015 AT VEDDDRIF
216	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 39,497.32	R 0.00	R 5,529.62	R 45,026.94	OVE4/0086 WHALECOVE MEMO
217	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 8,045.73	R 0.00	R 1,126.40	R 9,172.13	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
218	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 49,457.64	R 0.00	R 6,924.06	R 56,381.70	OVE4/0092 MARKET SQUARE EVICTION
219	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 16,048.50	R 0.00	R 2,246.79	R 18,295.29	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
220	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,133.00	R 0.00	R 158.62	R 1,291.62	OVE4/0071 SANDMINE
221	FAIRBRIDGES WETHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 2,481.00	R 0.00	R 347.34	R 2,828.34	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
222	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,231.45	R 0.00	R 452.41	R 3,683.86	OVE4/0073 ERF 1163 PRINGLE BAY
223	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 5,454.48	R 0.00	R 763.63	R 6,218.11	OVE4/0077 BERGHOF
224	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 852.50	R 0.00	R 119.35	R 971.85	OVE4/0079 ERF 9024 ZWELIHLE
225	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,911.68	R 0.00	R 407.62	R 3,319.30	OVE4/0082 IMATU OBO HZ BOSHOFF
226	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,320.17	R 0.00	R 184.82	R 1,504.99	OVE0005 HAWSTON SEA FARMS FOUNDATION
227	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,612.50	R 0.00	R 505.75	R 4,118.25	OVE4/0060 TRANSFER ERF 2549 ONRUS
228	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 7,381.80	R 0.00	R 1,033.46	R 8,415.26	OVE4/0065 DAWID WILLOUGHBY ABBOTT
229	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,387.00	R 0.00	R 334.18	R 2,721.18	OVE4/0070 MARYNA WILHEMIEN SMITH
230	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 20,462.86	R 0.00	R 2,859.30	R 23,322.16	OVE4/0031 PARADISE PARK
231	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 20,407.77	R 0.00	R 2,857.06	R 23,264.83	OVE4/0089 MR N O HENDRICKS
232	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 70.18	R 0.00	R 9.82	R 80.00	OVE4/0067 ERF 17 KLEINBAAI -REGISTRATION OF SERVITUDE OF RIGHT OF WAY
233	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,010.00	R 0.00	R 1,121.40	R 9,131.40	PORTION 203 OF THE FARM HANGKLIP 559, PRINGLE BAY: REMOVAL OF RESTRICTIONS & CONSENT USE
234	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 9,274.74	R 0.00	R 1,298.46	R 10,573.20	PLAAS NOTICE 119/2015 ERF 3576 HVK 1 X IN UITGAWE VAN 19/11/2015 & 26/11/2015. AFR ENG EN XHOSA
235	HANNES PRETORIUS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 11,180.00	R 0.00	R 1,268.40	R 12,448.40	LOW COST HOUSING TRANSFERS 5 HAWSTON, 1 STANFORD, 3 ZWELIHLE
236	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ADVERT SC 1660/2015
237	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,649.60	R 0.00	R 370.94	R 3,020.54	ADVERT SC 1660/2015
238	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 5,250.00	R 0.00	R 0.00	R 5,250.00	PLASING VAN WASTE WATER EFFLUENT QUALITY AT MUNICIPAL SCHEMES IN UITGAWE VAN 8 DESEMBER 2015
239	PREMIER HOTELS MIDRAND	Clause 36(1)(a)(v)(e)	R 2,192.99	R 0.00	R 307.01	R 2,500.00	ACCOMMODATION FOR SGOA TCF MEETING: BYTES BUSINESS PARK, MIDRAND 30/12-1/12/2015
240	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,404.52	R 0.00	R 476.63	R 3,881.15	ADVERT SC 1660/2015
241	SIMOLA HOTEL & SPA	Clause 36(1)(a)(v)(e)	R 3,333.34	R 0.00	R 466.66	R 3,800.00	B&B ACCOMMODATION FOR MUNICIPAL CFO FORUM ON 7-8/12/2015 AT SIMOLA HOTEL, KNYSNA
242	HANNES PRETORIUS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 4,705.00	R 0.00	R 634.20	R 5,339.20	VARIOUS LOW COST HOUSING TRANSFERS : 5 GANSBAAI PROPERTIES
243	HIGHLANDS LODGE	Clause 36(1)(a)(v)(e)	R 6,400.00	R 0.00	R 0.00	R 6,400.00	ACCOMMODATION
244	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,005.00	R 0.00	R 560.70	R 4,565.70	ADVERTISEMENT TO BE PLACED ON 11 DECEMBER 2015 IN HERMANUS TIMES
245	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,255.65	R 0.00	R 595.79	R 4,851.44	ADVERTISEMENT TO BE PLACED ON 11 DECEMBER 2015 IN DIE BURGER

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
246	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,312.00	R 0.00	R 463.68	R 3,775.68	SC1579 TO BE PLACED ON 11 DECEMBER 2015 IN
247	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,676.39	R 0.00	R 514.69	R 4,191.08	OVE4/0089 MR NO HENDRICKS
248	JOHN NEL AND ASSOCIATES INC	Clause 36(1)(a)(v)(c)	R 8,145.00	R 0.00	R 0.00	R 8,145.00	MYBURGH/MIN POLICE & OVERSTRAND MUN (JUDGE DESAI)
249	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,107.89	R 0.00	R 295.10	R 2,402.99	PLAAS PIET SE BOS GROTTO ADVERTENSIE NOTICE NR 127/2015 EEN KEER IN HERMANUS TIMES 17/12/2015. ENG
250	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.84	R 0.00	R 510.00	R 4,152.84	ADVERT SC 1661/2016
251	GANSBAAI COURANT BK (CLOSED US	Clause 36(1)(a)(v)(d)	R 2,460.54	R 0.00	R 344.48	R 2,805.02	NUUSBRIEF 2015
252	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 10,765.84	R 0.00	R 1,507.22	R 12,273.06	ADVERTS SC1661-1664/2016
253	BRADLEY CONRADIE HALTON CHEADL	Clause 36(1)(a)(v)(c)	R 2,625.00	R 0.00	R 367.50	R 2,992.50	ADVICE: S78 PROCESS (J MACROBERT)
254	BIGTREE B&B AND GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 2,403.51	R 0.00	R 336.49	R 2,740.00	ACCOMMODATION - BEELD HOLIDAY SHOW 2016.DATE: 25 FEB 2016 - 29 FEB 2016.
255	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,513.16	R 0.00	R 491.84	R 4,005.00	KENNISG.NR.:128/2015 OPNEEM VAN EKSTERNE LENING (ENG./AFR./XHOSA.)
256	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,745.27	R 0.00	R 944.34	R 7,689.61	PLASING VAN ADV IN DIE HERMANUS TIMES VAN 24 DES 2015 (BESTUURDER: AANVRAAG & VERKRYGING)
257	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 2,061.42	R 0.00	R 288.58	R 2,350.00	PLASING VAN ADV. IN GANSBAAI COURANT VAN 29 DES 2015. MANAGER DEMAND
258	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,937.54	R 0.00	R 1,251.26	R 10,188.80	PLAAS NOTICE NR 1/2016 ERF 710 HNC 1 X IN UITGAWES VAN 14/1/2016 & 21/1/2016. AFR,ENG,XHOSA
259	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,937.54	R 0.00	R 1,251.26	R 10,188.80	PLAAS NOTICE NR 2/2016 ERF 408 HWC 1 X IN UITGAWES VAN 14/1/2016 & 21/1/2016. AFR,ENG,XHOSA
260	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 2,800.00	R 0.00	R 0.00	R 2,800.00	OORDRAG VAN 'N GEDEELTE VAN ERF 4771 AANGRENSEND 4075 - LEWIN
261	BRADLEY CONRADIE HALTON CHEADL	Clause 36(1)(a)(v)(c)	R 3,621.00	R 0.00	R 506.94	R 4,127.94	556 EMPLOYEES: ADVICE ON LONG SERVICE BENEF (HOLT & MACROBERT)
262	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,021.84	R 0.00	R 563.06	R 4,584.90	PLAAS NOTICE 12/2016 ERF 1938 MOTLEKAR 1X IN DIE UITGAWE VAN 14/1/2016 AFR,ENG,XHOSA
263	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 3,300.00	R 0.00	R 0.00	R 3,300.00	22X6 GRANT-IN-AID AD (AFR ENG XHO): THE HERMANUS NEWS NEWSPAPER. ISSUE: 14 JAN 2016
264	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,351.32	R 0.00	R 469.18	R 3,820.50	GRANT-IN-AID ADVERT FOR 14/01/2016. (GERHARD SMIT)
265	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,351.32	R 0.00	R 469.18	R 3,820.50	PLASING VAN MK9/2016 OP 21/01/2016 IN AFR, ENG & XHOSA: GED 9/654: VERGUNNINGSGEBRUIK
266	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,351.32	R 0.00	R 469.18	R 3,820.50	PLASING VAN MK10/2016 OP 21/01/2016 IN AFR, ENG & XHOSA: GED 9 & 15/654: VERGUNNINGSGEBRUIK
267	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,351.32	R 0.00	R 469.18	R 3,820.50	PLASING VAN MK11/2016 OP 21/01/2016 IN AFR, ENG & XHOSA: GED 19/654: VERGUNNINGSGEBRUIK
268	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,030.70	R 0.00	R 144.30	R 1,175.00	5/2016 - GRANT-IN-AID
269	INSTITUTE OF ENVIRONMENT AND R	Clause 36(1)(a)(v)(f)	R 1,666.67	R 0.00	R 233.33	R 1,900.00	MEMBERSHIP FEES FOR OVERSTRAND MUNICIPALITY FOR 2016
270	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 7,447.90	R 0.00	R 1,042.70	R 8,490.60	KENNIS 13/2016 NUWE WAARDASIEROL OOP VIR BESIGTING. 2 PLASINGS 22/01 EN 29/01
271	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 10,928.52	R 0.00	R 1,530.00	R 12,458.52	ADVERTS SC1662,1663,1664/2016
272	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 2,061.40	R 0.00	R 288.60	R 2,350.00	1XVOLBLAD KENNIS 13/2016 BESIGTIG VAN NUWE WAARDASIEROL 22/01/2016 + 29/01/2016
273	VAN HUYSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 61,458.91	R 0.00	R 0.00	R 61,458.91	ORDER FOR WORK DONE IN DECEMBER 2015
274	NELSON WINE ESTATE	Clause 36(1)(a)(v)(e)	R 12,280.73	R 0.00	R 1,719.27	R 14,000.00	ACCOMMODATION DURING 5-DAY COURSE FOR THE MUNICIPAL MANAGER
275	ONE ONE GUEST HOUSE (PTY) LTD	Clause 36(1)(a)(v)(e)	R 5,440.00	R 0.00	R 0.00	R 5,440.00	4 NIGHTS ACCOMMODATION DINNER, BED & BREAKFAST FOR HCE TRAINING 25-29 JANUARY 2016 IN KUILSRIVER
276	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 2,800.00	R 0.00	R 0.00	R 2,800.00	ADVERT FOR THE TRANSFER OF ERF 640 (PORTION OF ERF 560), ZWELIHLE
277	MERWIDA COUNTRY LODGE	Clause 36(1)(a)(v)(e)	R 2,543.86	R 0.00	R 356.14	R 2,900.00	ACCOMMODATION, B/FAST & SUPPER - MERWIDA COUNTRY LODGE 28/1/2016 GRAP TRAINING (PT)
278	BEST WESTERN CAPE SUITES HOTEL	Clause 36(1)(a)(v)(e)	R 1,894.74	R 0.00	R 265.26	R 2,160.00	BED, ONTBYT EN AANDETE VIR KOOS DU PLESSIS NAG VAN 3 FEBRUARIE 2016
279	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,937.56	R 0.00	R 1,251.26	R 10,188.82	PLAAS NOTICE NR 4/2016 ERF 87 HWC 1X IN UITGAWES VAN 28/1/2016 & 4/2/2016 AFR ENG XHOSA
280	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 650.17	R 0.00	R 91.02	R 741.19	PORTION 23(STRANDSKLOOF) OF FARM OUYLENKHAAL NO. 695: CONSENT USE (TOURIST FACILITY)
281	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 650.17	R 0.00	R 91.02	R 741.19	PLAAS NOTICE NR 17/2016 PTN 184/213 1X IN UITGAWE VAN 28/1/2016 AFR ENG XHOSA
282	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,351.32	R 0.00	R 469.18	R 3,820.50	PLAAS NOTICE NR 15/2016 PTN 1&2OF 641 1X IN UITGAWE VAN 28/1/2016 AFR ENG XHOSA
283	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 893.69	R 0.00	R 125.12	R 1,018.81	PUBLIKASIE VAN MK 12/2016 (RAADSVERG 24 FEB 2016)
284	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ERVEN 1811, 2167, 2168, BERGSIG STREET, SANDBAAI:CONSOLIDATION,CONSENT USE,DEPARTURE,AMENDMENTS
285	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	NOTICE NO: 22/2016 ANNUAL REPORT
286	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,276.85	R 0.00	R 458.76	R 3,735.61	NOTICE NO: 23 REVISED SDBIP
287	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	DRAFT AMENDMENT TO THE BY-LAW RELATING TO THE KEEPING OF DOGS AND CATS IN ALL THREE LANGUAGES
288	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 236.84	R 0.00	R 33.16	R 270.00	PUBLIKASIE VAN MK 12/2016 (24 FEB 2016 RAADSVERG)
289	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 650.17	R 0.00	R 91.02	R 741.19	ERF 268, 1 QUEEN VICTORIA STREET, STANFORD:PROPOSED REZONING
290	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 2,061.40	R 0.00	R 288.60	R 2,350.00	NOTICE NO:22/2016 ANNUAL REPORT
291	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,030.70	R 0.00	R 144.30	R 1,175.00	DRAFT AMENDMENT TO THE BY-LAW RELATING TO THE KEEPING OF DOGS AND CATS IN ALL THREE LANGUAGES
292	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	NOTICE NO: 23/2016 REVISED SDBIP
293	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	NOTICE NO: 22/2016 ANNUAL REPORT
294	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	DRAFT AMENDMENT TO THE BY-LAW RELATING TO THE KEEPING OF DOGS AND CATS IN ALL THREE LANGUAGES

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
295	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,276.85	R 0.00	R 458.76	R 3,735.61	KENNISGEWING NR.: 19/2016 - 5DE AANSUIWERINGSBEGROTING EN HERSIENE DBIP 2014/2015 (AFR/ENG/XHOS)
296	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 521.93	R 0.00	R 73.07	R 595.00	KENNISGEWINGNR.: 19/2016 - 5DE AANSUIWERINGSBEGROTING EN HERSIENE DBIP 2014/2015
297	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	KENNISGEWING NR.: 19/2016 - 5DE AANSUIWERINGSBEGROTING EN HERSIENE DBIP 2014/2015
298	NELSON WINE ESTATE	Clause 36(1)(a)(v)(e)	R 2,193.00	R 0.00	R 307.00	R 2,500.00	ACCOMMODATION AT COURSE VENUE: C GROENEWALD
299	LIBRARY AND INFORMATION ASSOCI	Clause 36(1)(a)(v)(f)	R 912.28	R 0.00	R 127.72	R 1,040.00	2016 MEMBERSHIP FEE - LUCILLE ANTONIE & ROSALINE MATTHEWS OF BETTY'S BAY LIBRARY
300	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 1,775.41	R 0.00	R 209.43	R 1,984.84	RETURN FLIGHT - CAPE TOWN TO LANSERIA (JHB).
301	PROTEA HOTEL OUTENIQUA	Clause 36(1)(a)(v)(e)	R 1,722.99	R 0.00	R 241.21	R 1,964.20	CRAIG JOHNSON ICT MANAGERS FORUM X2 NIGHTS - 2 - 4 FEB. PROTEA HOTEL GEORGE
302	PARADE HOTEL	Clause 36(1)(a)(v)(e)	R 4,912.29	R 0.00	R 687.71	R 5,600.00	ACCOMMODATION FOR INDABA 2016.DATE: 6 - 10 MAY 2016 (4 NIGHTS).
303	CITY LODGE DURBAN	Clause 36(1)(a)(v)(e)	R 11,960.80	R 0.00	R 1,566.16	R 13,526.96	VERBLYF HANRE BLIGNAUT WISA CONFERENCE 15-19 MAY 2016
304	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 893.68	R 0.00	R 125.12	R 1,018.80	NOTICE : LUPA IMPLEMENTATION
305	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.84	R 0.00	R 510.00	R 4,152.84	ADVERT SC 1667/2016
306	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,808.48	R 0.00	R 393.19	R 3,201.67	ADVERT SC 1667/2016
307	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,341.06	R 0.00	R 1,167.74	R 9,508.80	PLAAS NOTICE NR 31/2016 ERF 229 HWC 1X IN UITGAWES VAN 11/2/2016 & 18/2/2016 AFR ENG XHOSA
308	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 9,532.64	R 0.00	R 1,334.56	R 10,867.20	PLAAS NOTICE NR 26/2016 ERF 1017 HSB 1 X IN UITGAWES VAN 11/2/2016 & 18/2/2016 AFR ENG XHOSA
309	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,576.46	R 0.00	R 220.70	R 1,797.16	OVE4/0005 HAWSTON SEA FARMS FOUNDATION
310	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 953.50	R 0.00	R 133.49	R 1,086.99	OVE4/0060 TRANSFER ERF 2549 ONRUS
311	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,672.00	R 0.00	R 234.08	R 1,906.08	OVE4/0065 DAWID WILLOUGHBY ABBOTT
312	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 191.76	R 0.00	R 26.85	R 218.61	OVE4/0077 BERGHOF
313	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 9,100.00	R 0.00	R 1,274.00	R 10,374.00	OVE40079 ERF 9024 ZWELIHLE
314	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 6,842.16	R 0.00	R 957.91	R 7,800.07	OVE4/0079 ERF 9024 ZWELIHLE
315	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 96,279.53	R 0.00	R 13,479.15	R 109,758.68	OVE4/0086 WHALECOVE MEMO
316	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 7,919.00	R 0.00	R 1,108.66	R 9,027.66	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
317	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 12,385.15	R 0.00	R 851.92	R 13,237.07	OVE4/0092 MARKET SQUARE EVICTION
318	FAIRBRIDGES WETHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 9,229.34	R 0.00	R 1,292.11	R 10,521.45	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
319	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 4,016.16	R 0.00	R 466.36	R 4,482.52	RETURN FLIGHT FOR 2 PEOPLE:CAPE TOWN - DURBAN,INDABA 2016.
320	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 4,861.36	R 0.00	R 180.36	R 5,041.72	VLUGKAARTJIE HANRE BLIGNAUT 15/5 - 19/5 NA DURBAN VIR WISA KONFERENSIE
321	WYKEHAM LODGE THE GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 1,754.40	R 0.00	R 245.60	R 2,000.00	B&B ACCOMMODATION @ WYKEHAM LODGE WORCESTER FOR USB-ED DEMAND MNAGEMENT TRAINING 9-10/2/2016
322	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 14,571.36	R 0.00	R 2,040.00	R 16,611.36	ADVERTS SC 1672+1668+1673+1676/2016
323	VAN HUYSSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 29,866.57	R 0.00	R 0.00	R 29,866.57	ORDER FOR WORK DONE IN JANUARY 2016
324	WELGEMOED ACCOMMODATION WELGEM	Clause 36(1)(a)(v)(e)	R 1,500.00	R 0.00	R 0.00	R 1,500.00	ACCOMMODATION FOR ATTENDING INTERNAL AUDIT TECHNICIAN COURSE IN BELLVILLE FROM 15-17 FEBRUARY 2016.
325	WYKEHAM LODGE THE GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 438.60	R 0.00	R 61.40	R 500.00	ACCOMMODATION - 1 NIGHT (WORKSHOP IN WORCESTER). DATE: 09 FEBRUARY 2016.
326	WYKEHAM LODGE THE GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 12,508.77	R 0.00	R 491.23	R 13,000.00	B&B & SUPPER WYKEHAM LODGE WORCESTER 15-19/02/2016 MFMP TRAINING FOR 5 X INTERNS
327	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT SC 1672.2016
328	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 11,467.96	R 0.00	R 1,605.52	R 13,073.48	ADVERTS SC 1673+1668+1672+1676/2016
329	DONKIN COUNTRY HOUSE	Clause 36(1)(a)(v)(e)	R 877.20	R 0.00	R 122.80	R 1,000.00	VERBLYF VIR K VAN DER MERWE SDF FORUM 3 & 4 MAART 2016 IN BEAUFORT WES
330	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ERF 2500, ONRUS RIVER: REMOVAL OF RESTRICTIONS & CONSENT USE
331	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ERF 2500 ONRUS RIVER: REMOVAL OF RESTRICTIONS & CONSENT USE
332	ALIKREUKEL GUEST HOUSE STILBAA	Clause 36(1)(a)(v)(e)	R 657.90	R 0.00	R 92.10	R 750.00	ACCOMM FOR RUDI FRASER ATTENDING TCF MEETING AT STILBAAI ON 25-26 FEB 2016
333	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 1,787.37	R 0.00	R 250.23	R 2,037.60	OMAF MEETING 23 FEBRUARY 2016
334	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 900.00	R 0.00	R 0.00	R 900.00	OMAF MEETING 23 FEBRUARY 2016
335	OVERSTRAND HERALD	Clause 36(1)(a)(v)(e)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	PLASING VAN KENNISGEWING 36/2016 0 BULK POLICY CONTRIBUTIONS VIR PUBLIEKE KOMMENTAAR
336	WYKEHAM LODGE THE GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 1,140.36	R 0.00	R 159.64	R 1,300.00	ACCOMMODATION (BED,B/FAST & SUPPER) FOR HANNES VORSTER 23-25/02/2016 ASSET MANAGEMENT TRAINING
337	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 1,787.37	R 0.00	R 250.23	R 2,037.60	CBD REVITALIZATION NOTICE TO BE PLACED IN THE HERMANUS TIMES OF 18.2.16 - MUNICIPAL NOTICE 32/2016
338	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 473.68	R 0.00	R 66.32	R 540.00	OMAF MEETING NOTICE NO 33/2016
339	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(e)	R 4,021.58	R 0.00	R 563.02	R 4,584.60	KENNIS 35/2016 VERLENDE INSPEKSIE PERIODE VIR WAARDASIEROL 1 PLASING 18/02/2016
340	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(e)	R 521.93	R 0.00	R 73.07	R 595.00	- KENNIS GEWING 36/2016 BULK CONTRIBUTIONS POLICY
341	MONTE ROSA GUEST HOUSE	Clause 36(1)(a)(v)(e)	R 500.00	R 0.00	R 0.00	R 500.00	VERBLYF JOHAN VAN TAAK 3 MAART 2016
342	WINELANDS LODGE	Clause 36(1)(a)(v)(e)	R 680.00	R 0.00	R 0.00	R 680.00	PDO TRAINING 25 & 26 FEBRUARY 2016 IN DURBANVILLE
343	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,490.00	R 0.00	R 1,188.60	R 9,678.60	ERF 295, SANDBAAI: REMOVAL OF RESTRICTIONS
344	WILDEBRAAM BERRY ESTATE	Clause 36(1)(a)(v)(e)	R 350.00	R 0.00	R 0.00	R 350.00	YOLINDI NOTHLING (HR) VIR TASK: WILDEBRAAM BERRY ESTATE,S-DAM 24 FEB

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
345	HOEDJIESBAAI HOTEL	Clause 36(1)(a)(v)(e)	R 4,131.58	R 0.00	R 578.42	R 4,710.00	B&B ACCOMMODATION HOEDJIESBAAI, SALDANHA FOR 2 OFFICIALS X 3 NIGHTS 28.02.2016 - 02.03.2016
346	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.84	R 0.00	R 510.00	R 4,152.84	ADVERT SC 1671/2016
347	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,030.70	R 0.00	R 144.30	R 1,175.00	PLAAS VAN KENNISGEWING 35/2016 VIR 25 FEBRUARIE 2016
348	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	PLASING VAN KENNISGEWING 35/2016 OP 25/02/2016
349	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,978.95	R 0.00	R 417.05	R 3,396.00	KENNISG. 40/2016 PLASING 03/03/2016:3DE AANSUIW. BEGROTING EN HERSIENE DBIP 2015/16 (AFR/ENG/XHOS)
350	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 548.25	R 0.00	R 76.76	R 625.01	KENNISG. 40/2016 PLASING 03/03/2016:3DE AANSUIW. BEGROTING EN HERSIENE DBIP 2015/16 (AFR/ENG/XHOS)
351	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,490.00	R 0.00	R 1,188.60	R 9,678.60	ADVERT SC 1670+1679/2016
352	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	KENNISG. 40/2016 PLASING 03/03/2016:3DE AANSUIW. BEGROTING EN HERSIENE DBIP 2015/2016 (AFR/ENG/XHOS)
353	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 109,713.78	R 0.00	R 15,359.93	R 125,073.71	OVE4/0093 WATER & SANITATION SERVICE SOUTH AFRICA
354	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 62,620.06	R 0.00	R 8,766.81	R 71,386.87	OVE4/0031 PARADISE PARK
355	VAN DYK LOOTS ATTORNEYS	Clause 36(1)(a)(v)(c)	R 3,622.60	R 0.00	R 0.00	R 3,622.60	INVOICE 191_OVERSTRAND MUN / JE ABRAHAMS
356	VIERKLEURHOF B & B	Clause 36(1)(a)(v)(e)	R 1,440.00	R 0.00	R 0.00	R 1,440.00	VERBLIF VIR ANJA KOTZE VIR NAG VAN 6 - 8 MAART 2016 IN GEORGE
357	FAIRBRIDGES WERTHEIM BECKER (O	Clause 36(1)(a)(v)(c)	R 1,332.50	R 0.00	R 186.55	R 1,519.05	OVE4/0095 APPEAL AUTHORITY
358	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,853.50	R 0.00	R 259.49	R 2,112.99	OVE4/0005 HAWSTON SEA FARMS FOUNDATION, PREMIER WESTERN CAPE MINISTER HOUSING DEPARTMENT
359	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,288.20	R 0.00	R 320.35	R 2,608.55	OVE4/0060 TRANSFER ERF 2549 ONRUS
360	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 750.00	R 0.00	R 105.00	R 855.00	OVE4/0065 DAWID WILLOUGHBY ABBOTT
361	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 9,382.67	R 0.00	R 1,313.57	R 10,696.24	OVE4/0071 SANDMINE
362	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,943.50	R 0.00	R 552.09	R 4,495.59	OVE4/0044 BERGHOF
363	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 46,441.17	R 0.00	R 6,501.76	R 52,942.93	OVE4/0079 ERF 9024 ZWELIHL
364	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 45,656.06	R 0.00	R 6,391.85	R 52,047.91	OVE4/0086 WHALECOVE MEMO
365	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,866.00	R 0.00	R 401.24	R 3,267.24	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
366	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 9,943.89	R 0.00	R 1,392.14	R 11,336.03	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
367	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 38,964.39	R 0.00	R 5,455.02	R 44,419.41	OVE4/0089 MR N O HENDRICKS
368	FAIRBRIDGES WERTHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 2,270.00	R 0.00	R 317.80	R 2,587.80	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
369	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,490.00	R 0.00	R 1,188.60	R 9,678.60	ERF 641, VERMONT: PROPOSED REMOVAL OF RESTRICTIONS & DEPARTURE
370	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,904.48	R 0.00	R 406.63	R 3,311.11	ERF 280 SANDBAAI: PROPOSED CONSENT USE & DEPARTURE
371	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 841.40	R 0.00	R 117.80	R 959.20	EERSTE PLASING VAN KENNISGEWING 35/2016 OP 18 FEBRUARIE 2016
372	FAIRBRIDGES WERTHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 2,818.50	R 0.00	R 394.59	R 3,213.09	OVE4/0094 ERF 11456
373	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 42,776.29	R 0.00	R 5,988.67	R 48,764.96	OVE4/0031 PARADISE PARK
374	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 57.48	R 0.00	R 8.05	R 65.53	OVE4/0089 MR N HENDRICKS
375	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 61,879.40	R 0.00	R 8,663.11	R 70,542.51	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
376	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,041.00	R 0.00	R 425.74	R 3,466.74	OVE4/0099 ERF 969 FRANSKRAAL GANSBAAI
377	PLETT BEACHFRONT ACCOMMODATION	Clause 36(1)(a)(v)(e)	R 1,300.00	R 0.00	R 0.00	R 1,300.00	ACCOMMODATION FOR RISK MANAGEMENT FORUM AND CAE FORUM IN PLETTENBERG BAY, 16 & 17 MARCH 2016
378	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,142.50	R 0.00	R 159.95	R 1,302.45	OVE4/0060 TERANSFER ERF 2549 ONRUS
379	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,168.00	R 0.00	R 163.52	R 1,331.52	OVE4/0065 DAWID WILLOUGHBY ABBOTT
380	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 4,169.00	R 0.00	R 583.66	R 4,752.66	OVE4/0071 SANDMINE
381	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 6.86	R 0.00	R 0.96	R 7.82	OVE4/0071 SANDMINE
382	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,064.50	R 0.00	R 289.03	R 2,353.53	OVE4/0077 BERGHOF
383	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,194.00	R 0.00	R 167.16	R 1,361.16	OVE4/0079 ERF 9024 ZWELIHL
384	VORSTER & STEYN INC	Clause 36(1)(a)(v)(c)	R 4,490.00	R 0.00	R 588.00	R 5,078.00	ARTIKEL 31 VESTIGINGSTRANSPOORT: ERF 170 HAWSTON
385	CHIN ATTORNEYS	Clause 36(1)(a)(v)(c)	R 30,260.00	R 0.00	R 4,202.80	R 34,462.80	KLEYNHANS FAMILY TRUST / OVERSTRAND MUN: FERNKLOOF ESTATE FENCING
386	FOREST DRIVE LODGE	Clause 36(1)(a)(v)(e)	R 1,973.69	R 0.00	R 276.31	R 2,250.00	B&B ACCOMODATION AT FOREST DRIVE LODGE PINELANDS : 16/3-17/3/2016. SAMRAS USER GROUP AND WORKSHOP
387	GARDEN COURT SOUTH BEACH	Clause 36(1)(a)(v)(e)	R 3,930.13	R 0.00	R 550.22	R 4,480.35	ACCOMODATION BOOKING FOR INDABA 2016 FOR DIRECTOR MADIKANE FROM 5 MAY - 8 MAY 2016 AT GARDEN COURT
388	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,723.69	R 0.00	R 521.32	R 4,245.01	STANDARD BY-LAW RELATING TO ELECTRICITY SUPPLY
389	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT SC 1690/2016
390	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 815.79	R 0.00	R 114.21	R 930.00	STANDARD BY-LAW RELATING TO ELECTRICITY SUPPLY
391	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	STANDARD BY-LAW RELATING TO ELECTRICITY SUPPLY
392	EXCELLENT GUEST HOUSE	Clause 36(1)(a)(v)(e)	R 640.35	R 0.00	R 89.65	R 730.00	VERBLIF VIR NAG VAN 12 MEI 2016 VIR DANIE MAREE - AMEU 12 & 13 MEI 2016. ONTBYT INGESLUIT
393	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,702.64	R 0.00	R 938.36	R 7,641.00	ERF 1262 SANDBAAI: REMOVAL OF RESTRICTIVE CONDITIONS
394	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.84	R 0.00	R 510.00	R 4,152.84	ADVERT SC 1690.2016

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
395	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,429.36	R 0.00	R 480.11	R 3,909.47	ADVERT SC 1690.2016
396	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 3,596.50	R 0.00	R 503.50	R 4,100.00	CLEARING AND MAINTENANCE OF VEGETATION OF OPEN LAND POLICY
397	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,723.69	R 0.00	R 521.32	R 4,245.01	PLASING VAN ADVERTENSIE IN DIE HERMANUS TIMES VAN DO 24 MAART 2016 ENG EN AFR. MFMP WC0326048
398	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT SC 1684.2016
399	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT SC 1691.2016
400	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	PLASING VAN ADVERTENSIE IN GANSBAAI COURANT VAN DO. 24 MAART 2016. ENG & AFR. MFBI WC0326048
401	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	PLASING VAN ADVERTENSIE IN DIE OVERSTRAND HERALD VAN DON 24 MAART 2016. ENG EN AFR. MFBI WC0326048
402	VAN HUYSSTEEN & GENOTE	Clause 36(1)(a)(v)(c)	R 58,149.59	R 0.00	R 0.00	R 58,149.59	YEAR ORDER - WORK DONE FROM FEBRUARY TO JUNE 2016
403	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	NOTICE NO: 48/2016 DRAFT IDP & DRAFT SDBIP
404	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	NOTICE NO: 48/2016 DRAFT IDP & SDBIP
405	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	KENNISG.:56/2016-KONSEPBEGROTING 2016/2017-PLASING 31/03/2016-(AFR/ENG/XHOS)
406	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	KENNISG.:56/2016-KONSEPBEGROTING 2016/2017-PLASING 31/03/2016-(AFR/ENG/XHOS)
407	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,723.69	R 0.00	R 521.31	R 4,245.00	PLASING KENNISGEWING 45/2016 WATER SERVICES DEVELOPMENT PLAN X 3 TALE 7 APRIL 2016
408	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 3,200.00	R 0.00	R 0.00	R 3,200.00	BREAKTHROUGH ADVENTURES: LEASE OF PTN OF HNC 1253
409	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 3,000.00	R 0.00	R 0.00	R 3,000.00	VODACOM: LEASE OF PTN OF HMP 243 (ADVERTISEMENT)
410	SENTRUM VIR ARTEPRATYK (PTY)	Clause 36(1)(a)(v)(g)	R 8,350.88	R 0.00	R 1,169.12	R 9,520.00	SEMINAAR 4 MEI 2016 SPLUMA FOR CONVEYANDERS 8 EMPLOYEES
411	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,724.18	R 0.00	R 283.38	R 3,007.56	OVE4/0089 MR N O HENDRICKS
412	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,718.67	R 0.00	R 520.61	R 4,239.28	OVE4/0093 WATER & SANITATION SERVICES SA
413	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 13,072.63	R 0.00	R 1,830.17	R 14,902.80	OVE4/0086 WHALECOVE MEMO
414	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 15,609.50	R 0.00	R 2,185.33	R 17,794.83	OVE4/0090 CODE OF CONDUCT
415	FAIRBRIDGES WERTHEIM BECKER (O)	Clause 36(1)(a)(v)(c)	R 2,074.50	R 0.00	R 290.43	R 2,364.93	OVE4/0095 APPEAL AUTHORITY
416	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,500.80	R 0.00	R 210.11	R 1,710.91	OVE4/0077 BERGHOF
417	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,832.50	R 0.00	R 396.55	R 3,229.05	OVE4/0071 SANDMINE
418	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 5,030.10	R 0.00	R 704.21	R 5,734.31	OVE4/0065 DAWID WILLOUGHBY ABBOT
419	FAIRBRIDGES WERTHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 4,892.17	R 0.00	R 684.90	R 5,577.07	OVE4/0094 ERF 11456
420	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 29,956.50	R 0.00	R 4,193.91	R 34,150.41	OVE4/0092 MARKET SQUARE EVICTION
421	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,492.18	R 0.00	R 208.90	R 1,701.08	OVE4/0092 - MARKET SQUARE EVICTION
422	EXCELLENT GUEST HOUSE	Clause 36(1)(a)(v)(e)	R 640.35	R 0.00	R 89.65	R 730.00	VERBLIF VIR NAG VAN 12 MEI 2016 VIR DANIE MAREE - AMEU 12 & 13 MEI 2016. ONTBYT INGESLUIT
423	EXCELLENT GUEST HOUSE	Clause 36(1)(a)(v)(e)	R 640.35	R 0.00	R 89.65	R 730.00	VERBLIF VIR KOOS DU PLESSIS VIR NAG VAN 12 MEI 2016
424	THE NEW TULBAGH HOTEL	Clause 36(1)(a)(v)(e)	R 1,201.75	R 0.00	R 168.25	R 1,370.00	ACCOMMODATION - 1 NIGHT (WTM).DATE: 5 APRIL 2016
425	WYKEHAM LODGE THE GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 8,771.93	R 0.00	R 1,228.07	R 10,000.00	B&B ACCOMMODATION WYKEHAM LODGE 4 - 8 APRIL 2016 - 5 X INTERN STAFF - MFMP TRAINING
426	WYKEHAM LODGE THE GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 8,771.93	R 0.00	R 1,228.07	R 10,000.00	B&B @ WYKEHAM LODGE THE GUESTHOUSE WORCESTER 9 MAY - 13 MAY 2016 MFMP TRAINING 5 X INTERNS
427	WYKEHAM LODGE THE GUESTHOUSE	Clause 36(1)(a)(v)(e)	R 8,771.93	R 0.00	R 982.46	R 9,754.39	B&B ACCOMMODATION, WYKEHAM LODGE GUESTHOUSE WORCESTER, 6 - 10 JUNE 2016, MFMP TRAINING 5 INTERNS
428	WHALE COAST HOTEL (PTY) LTD	Clause 36(1)(a)(v)(e)	R 11,228.08	R 0.00	R 1,571.93	R 12,800.01	CONF FACILITIES FOR SADF VISIT ON 21.4.2016 AS PER ATTACHED QUOTATION
429	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 3,200.00	R 0.00	R 0.00	R 3,200.00	BREAKTHROUGH ADVENTURES: LEASE OF PTN OF HNC 1253
430	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 3,000.00	R 0.00	R 0.00	R 3,000.00	VODACOM: LEASE OF PTN OF HMP 243 (ADVERTISEMENT)
431	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,723.69	R 0.00	R 521.31	R 4,245.00	PLASING KENNISGEWING 45/2016 WATER SERVICES DEVELOPMENT PLAN X 3 TALE 7 APRIL 2016
432	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.49	R 0.00	R 509.94	R 4,152.43	ADVERT SC 1691/2016
433	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	PLASING VAN KENNISGEWING 45/2016 WSDP PLAN
434	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 789.48	R 0.00	R 110.52	R 900.00	PLASING VAN ADVERTENSIE VIR PUBLIEKE WYKSKOMITEE VERGADERINGS
435	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,978.95	R 0.00	R 417.05	R 3,396.00	ERF 4833 VO KLIP: PROPOSED CONSENT USE : WARREN PETTERSON PLANNING (OBO VODACOM)
436	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	PLASING VAN KENNISGEWING 45/2016 WATER SERVICES DEVELOPMENT PLAN
437	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,042.52	R 0.00	R 425.95	R 3,468.47	ADVERT SC 1691.2016
438	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	FULL PAGE ADVERT: 2016/17 DRAFT BUDGET & IDP PUBLIC MEETINGS (APRIL 2016)
439	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	FULL PAGE ADVERT: 2016/17 BUDGET & IDP PUBLIC MEETING APRIL 2016
440	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,978.95	R 0.00	R 417.05	R 3,396.00	20X4 ADVERT - H TIMES: 62/2016: DRAFT BUDGET PUBLIC MEETINGS (APRIL 2016)
441	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,490.00	R 0.00	R 1,188.60	R 9,678.60	PORTION 17 OF FARM 633, ROCKLANDS: PROPOSED REMOVAL OF RESTRICTIONS AND CONSENT USE
442	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 817.11	R 0.00	R 76.76	R 893.87	KENNISG.NR.:69/2016-BEGROTING EN TARIWE VIR DIE 2016/2017 FINANSIELE JAAR (AFR/ENG/XHOS)
443	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 521.32	R 4,989.75	KENNISG.NR.:69/2016-BEGROTING EN TARIWE VIR DIE 2016/2017 FINANSIELE JAAR (AFR/ENG/XHOS)

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
444	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	KENNISG.NR.69/2016-BEGROTING EN TARIWE VIR DIE 2016/2017 FINANSIELE JAAR (AFR/ENG/XHOS)
445	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 18,912.71	R 0.00	R 2,647.78	R 21,560.49	PLASING VAN ADV. IN DIE BUREG VAN 16/04/2016 INTERNE OUDITEUR CAM126997
446	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 5,618.92	R 0.00	R 786.64	R 6,405.56	PLASING VAN ENG GROEPADV IN GANSBAAI COURANT VAN 14/04/2016 CAM126996
447	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT APPLICATION OF FERTILIZER
448	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,042.52	R 0.00	R 425.95	R 3,468.47	ADVERT SPORTSFIELD LIGHTING INDEPEND
449	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.85	R 0.00	R 510.00	R 4,152.85	ADVERT ADVERT SPORTSFIELD LIGHTING BURGER
450	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.85	R 0.00	R 510.00	R 4,152.85	RESEAL AND REHAB OF ROADS
451	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,042.52	R 0.00	R 425.95	R 3,468.47	RESEAL AND REHAB OF ROADS
452	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,042.52	R 0.00	R 425.95	R 3,468.47	ADVERT CLEANING OF STORMWATER PIPELINES
453	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.85	R 0.00	R 510.00	R 4,152.85	ADVERT CLEANING OF STORMWATER PIPELINES
454	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,723.69	R 0.00	R 521.32	R 4,245.01	NOTICE IN HERMANUS TIMES
455	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 847.37	R 0.00	R 118.63	R 966.00	NOTICE IN NEWSPAPER
456	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	NOTICE IN NEWSPAPER
457	THEMBEKA PROPERTIES (PTY) LTD	Clause 36(1)(a)(v)(d)	R 3,200.00	R 0.00	R 0.00	R 3,200.00	NOTICE IN NEWSPAPER
458	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,192.99	R 0.00	R 307.01	R 2,500.00	KRE 325 - MTN LEASE ADVERT
459	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 12,161.77	R 0.00	R 1,702.65	R 13,864.42	PLASING VAN GROEP ADVERTENSIE IN HERMANUS TIMES VAN DO 14 APRIL 2016 ENG EN AFR CAM126996
460	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	ERF 3904 GANSBAAI: PROPOSED REZONING, CONSENT USE, DEPARTURE
461	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	SECTION 116 ADVERT SC1327/2013
462	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 7,285.70	R 0.00	R 1,020.00	R 8,305.70	ADVERT DIE BURGER SC1693/2016
463	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.85	R 0.00	R 510.00	R 4,152.85	TENDER ADVERT SC1694/2016
464	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,808.49	R 0.00	R 393.19	R 3,201.68	TENDER ADVERT SC1698/2016
465	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,042.52	R 0.00	R 425.95	R 3,468.47	TENDER ADVERT SC1694/2016
466	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,808.49	R 0.00	R 393.19	R 3,201.68	TENDER ADVERT SC1700/2016
467	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 4,446.77	R 0.00	R 622.54	R 5,069.31	SECTION 116(3) NOTICE:SC1327
468	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,071.41	R 0.00	R 850.00	R 6,921.41	SECTION 116(3) NOTICE:SC1327
469	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 301.00	R 0.00	R 42.14	R 343.14	OVE4/0070: MARYNA WILHELMEN SMITH
470	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,978.95	R 0.00	R 417.05	R 3,396.00	PLAAS NOTICE NR 65/2016 ERF 243 ROTARY WAY 1X IN UITGAWE VAN 28/4/2016. AFR ENG XHOSA
471	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 8,348.73	R 0.00	R 1,277.39	R 9,626.12	PLASING VAN ADV IN HERMANUS TIMES VAN 28/04/2016. SENIOR KLERK WC0320584 CAM127230
472	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT SC 1688/2016
473	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 3,200.00	R 0.00	R 0.00	R 3,200.00	ERF 3054, BETTY'S BAY: REMOVAL OF RESTRICTIVE CONDITIONS & CONSENT USE
474	ENGINEERING COUNCIL OF SOUTH A	Clause 36(1)(a)(v)(f)	R 2,984.21	R 0.00	R 417.79	R 3,402.00	ANNUAL MEMBERSHIP FEES FOR HANRE BLIGNAUT
475	ENGINEERING COUNCIL OF SOUTH A	Clause 36(1)(a)(v)(f)	R 2,010.53	R 0.00	R 281.47	R 2,292.00	ANNUAL MEMBERSHIP FEES FOR STEPHEN MULLER
476	ENGINEERING COUNCIL OF SOUTH A	Clause 36(1)(a)(v)(f)	R 2,984.21	R 0.00	R 417.79	R 3,402.00	ANNUAL REGISTRATION FEES TO ENGINEERING COUNCIL OF SOUTH AFRICA FOR MR JEAN DE VILLIERS
477	SENTRUM VIR AKTEPRAKTYK (PTY)	Clause 36(1)(a)(v)(g)	R 8,350.88	R 0.00	R 1,169.12	R 9,520.00	SEMINAAR 4 MEI 2016 SPLUMA FOR CONVEYANDERS 8 EMPLOYEES
478	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 59,737.18	R 0.00	R 8,363.21	R 68,100.39	OVE4/0086: WHALECOVE MEMO
479	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 187.50	R 0.00	R 26.25	R 213.75	OVE4/006 - TRANSFER ERF 2549 ONRUS
480	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 8,094.50	R 0.00	R 1,133.23	R 9,227.73	OVE4/0090 CODE OF CONDUCT
481	FAIRBRIDGES WERTHEIM BECKER (O	Clause 36(1)(a)(v)(c)	R 584.50	R 0.00	R 81.83	R 666.33	OVE4/0095 - APPEAL AUTHORITY
482	FAIRBRIDGES WERTHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 3,030.00	R 0.00	R 424.20	R 3,454.20	OVE4/0094 - ERF 11456
483	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 2,389.00	R 0.00	R 334.46	R 2,723.46	OVE4/0079 - ERF 9024 ZWELIHLE
484	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 760.00	R 0.00	R 106.40	R 866.40	OVE4/0077 BERGHOF
485	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,695.50	R 0.00	R 237.37	R 1,932.87	OVE4/0071 - SANDMINE
486	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,589.72	R 0.00	R 222.56	R 1,812.28	OVE4/0065 - DAWID W ABBOT
487	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 32,107.81	R 0.00	R 4,495.09	R 36,602.90	OVE4/0031 - PARADISE PARK
488	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 2,359.73	R 0.00	R 202.27	R 2,562.00	CAR HIRE FOR 4 DAYS FOR FRIEDA LLOYD FOR USAGE AT INDABA 2016 FROM 6 MAY 2016 - 10 MAY 2016 4 DAYS
489	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 15,336.69	R 0.00	R 0.00	R 15,336.69	VLUGKAARTJIE VIR HANRE BLIGNAUT NA DUITSLAND DEPART 28/5 TERUG 4/6
490	BELL ROSEN GUESTHOUSE CC	Clause 36(1)(a)(v)(e)	R 1,456.15	R 0.00	R 203.85	R 1,660.00	ACCOMMODATION FOR INTERNAL AUDIT TECHNICIAN COURSE IN BELLVILLE GOLF CLUB 16/05/16
491	UYLENVLEI RETREAT	Clause 36(1)(a)(v)(e)	R 1,820.00	R 0.00	R 0.00	R 1,820.00	ACCOMMODATION: 17 MAY (7 PAX @R200PP); BREAKFAST: 18 MAY (7 PAX @R60)



Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
492	DIAZ STRAND HOTEL	Clause 36(1)(a)(v)(e)	R 482.46	R 0.00	R 67.54	R 550.00	B&B ACCOMMODATION B.KING 26/05/2016 ATTENDING MAF 27/05/2016 IN MOSSEL BAY
493	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 1,117.11	R 0.00	R 156.40	R 1,273.51	FINAL IDP ADVERT
494	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,978.95	R 0.00	R 417.05	R 3,396.00	NOTICE OF PUBLIC WARD MEETINGS FOR MAY 2016
495	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,425.79	R 0.00	R 479.61	R 3,905.40	KENNISG.NR.:71/2016-4DE AANSUIWERINGSBEGROTING EN HERSIENE DBIP VIR 2015/16 (AFR/ENG/XHOS)
496	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 548.25	R 0.00	R 76.76	R 625.01	KENNISG.NR.:71/2016-4DE AANSUIWERINGSBEGROTING EN HERSIENE DBIP VIR 2015/16 (AFR/ENG/XHOS)
497	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	KENNISG.NR.:71/2016-4DE AANSUIWERINGSBEGROTING EN HERSIENE DBIP VIR 2015/16 (AFR/ENG/XHOS)
498	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	DRAFT BY-LAW RELATING TO PROBLEM BUILDINGS - ENG/AFR/XHOSA
499	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,723.69	R 0.00	R 521.32	R 4,245.01	DRAFT BY-LAW RELATING TO PROBLEM BUILDINGS PLASING VAN KENNISGEWING 76/2016 - INTERIM WAARDASIES OOP VIR INSPEKSIE
500	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 2,164.92	R 0.00	R 303.09	R 2,468.01	PLAAS VAN KENNISGEWING 76/2016 OP 12 MEI 2016 INTERIM WAARDASIES OOP VIR INSPEKSIE
501	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	PLAAS VAN KENNISGEWING 76/2016 OP 20 MEI 2016 INTERIM WAARDASIES OOP VIR INSPEKSIE
502	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	PLAAS VAN KENNISGEWING 76/2016 OP 12 & 19 MEI 2016 INTERIM WAARDASIES OOP VIR INSPEKSIE
503	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 5,000.00	R 0.00	R 0.00	R 5,000.00	PLAAS VAN KENNISGEWING 76/2016 IN KASI VISION OP 12 MEI 2016 INTERIM WAARDASIES OOP VIR INSPEKSIES
504	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,105.27	R 0.00	R 294.74	R 2,400.01	PLAAS VAN KENNISGEWING 76/2016 OP 26 MEI 2016 IN KASI VISION - INTERIM WAARDASIE OOP VIR INSPEKSIE
505	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 2,105.27	R 0.00	R 294.74	R 2,400.01	ADVERTS SC 1686+1699/2016
506	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 8,490.00	R 0.00	R 1,188.60	R 9,678.60	ADVERT SC 1686/2016
507	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 900.00	R 0.00	R 0.00	R 900.00	ADVERT SC 1686/2016
508	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 1,049.13	R 0.00	R 146.88	R 1,196.01	ADVERT SC 1686+1704/2016
509	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,642.85	R 0.00	R 510.00	R 4,152.85	ADVERTS SC 1686/2016
510	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,808.49	R 0.00	R 393.19	R 3,201.68	DRAFT BY-LAW RELATING TO PROBLEM BUILDINGS
511	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	ERF 1236, KLEINE STREET STANFORD: PROPOSED CONSENT USE
512	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,489.48	R 0.00	R 1,188.52	R 9,678.00	ERF 188, KEPKEY, ZWELIHL: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS, CONSENT USE & DEPARTURE
513	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,350.88	R 0.00	R 469.12	R 3,820.00	PORTION 3 OF FARM 587, HEMEL & AARDE VALLEY: PROPOSED CONSENT USE
514	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 6,703.34	R 0.00	R 938.46	R 7,641.80	ERF 5081, CHIAPPINI STREET, ONRUS RIVER : PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS
515	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,490.00	R 0.00	R 1,188.60	R 9,678.60	ADVERTS SC 1702+1705/2016
516	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 2,808.49	R 0.00	R 393.19	R 3,201.68	ADVERT SC 1706/2016
517	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.85	R 0.00	R 510.00	R 4,152.85	ADVERT SC 1706/2016
518	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 271.93	R 0.00	R 38.07	R 310.00	81/2016 - KWARTBLAD. BEHUISINGSVERGADERING IN STANFORD 19/5/2016
519	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 1,340.53	R 0.00	R 187.67	R 1,528.20	81/2016 - BEHUISINGSVERGADERING: STANFORD 19 MEI
520	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	DRAFT BY-LAW RELATING TO SPECIAL RATING AREA - NOTICE NR. 75/2016
521	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	DRAFT BY-LAW RELATING TO SPECIAL RATING AREA - NOTICE NR. 75/2016
522	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 2,164.92	R 0.00	R 303.08	R 2,468.00	ERF 416, 49 CHURCH STREET, GANSBAAI: PROPOSED REMOVAL, REZONING & CONSENT USE
523	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 3,042.52	R 0.00	R 425.95	R 3,468.47	ADVERT SC 1703.2016
524	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT SC 1707.2016
525	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 900.00	R 0.00	R 0.00	R 900.00	ADVERT SC 1707.2016
526	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	ADVERT SC 1707.2016
527	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	ERVEN 1101,1102,1196 VAN DYKSBAAI, KLEINBAAI: SUBDIVISION, REZONING, CONSOLIDATION
528	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,468.43	R 0.00	R 625.58	R 5,094.01	DRAFT: PUBLIC PARTICIPATION POLICY: 82/2016. 30X4 - 26 MAY.
529	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	DRAFT PUBLIC PARTICIPATION POLICY: FULL PAGE. 26 MAY
530	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	DRAFT: PUBLIC PARTICIPATION ADVERT FULLPAGE. PUBLICATION: 26/05
531	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,642.85	R 0.00	R 510.00	R 4,152.85	ADVERT SC 1703.2016
532	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,351.32	R 0.00	R 469.18	R 3,820.50	ERF 5788 HERMANUS HEIGHTS: PROPOSED CONSENT USE & DEPARTURE
533	THE INSTITUTE OF INTERNAL AUDI	Clause 36(1)(a)(v)(f)	R 5,439.48	R 0.00	R 761.53	R 6,201.01	MEMBERSHIP RENEWAL/ NEW SUBSCRIPTION FEE 7 ONLINE LIBRARY SUBSCRIPTION - JUNE 2016 - MAY 2017
534	IMFO - JOHANNESBURG	Clause 36(1)(a)(v)(g)	R 4,428.08	R 0.00	R 619.92	R 5,048.00	H.VORSTER, A. MILI, E.HOONEBERG, V.ALLEN -REGISTRATION FEES IMFO WC ANNUAL SEMINAR 6&7 JUNE '16
535	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 9,935.76	R 0.00	R 1,391.01	R 11,326.77	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
536	FAIRBRIDGES WERTHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 1,163.00	R 0.00	R 162.82	R 1,325.82	OVE4/0094 ERF 11456
537	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 935.17	R 0.00	R 130.92	R 1,066.09	OVE4/0060 TRANSFER ERF 2549 ONRUS
538	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 562.50	R 0.00	R 78.75	R 641.25	OVE4/0071 SANDMINE
539	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,935.00	R 0.00	R 270.90	R 2,205.90	OVE4/0077 BERGHOF
540	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 752.00	R 0.00	R 105.28	R 857.28	OVE4/0079 ERF 9024 ZWELIHL

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
542	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 28,251.50	R 0.00	R 3,955.21	R 32,206.71	OVE4/0086 WHALECOVE MEMO
543	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 750.00	R 0.00	R 105.00	R 855.00	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
544	FAIRBRIDGES WETHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 7,329.86	R 0.00	R 1,026.17	R 8,356.03	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
545	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 34,966.26	R 0.00	R 4,895.27	R 39,861.53	OVE4/0092 MARKET SQUARE EVICTION
546	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 12,582.85	R 0.00	R 1,761.60	R 14,344.45	OVE4/0031 PARADISE PARK
547	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 22,927.66	R 0.00	R 3,209.88	R 26,137.54	OVE4/0031 PARADISE PARK
548	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 1,847.83	R 0.00	R 258.70	R 2,106.53	OVE4/0079 ERF9024 ZWELIHLE
549	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 3,574.50	R 0.00	R 500.43	R 4,074.93	OVE4/0093 WATER & SANITATION SERVICES SA
550	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 27,396.36	R 0.00	R 3,835.48	R 31,231.84	OVE4/0086 WHALECOVE MEMO
551	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 4,910.74	R 0.00	R 9.82	R 4,920.56	OVE4/0065 DAWID WILLOUGHBY ABBOTT
552	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 32,500.00	R 0.00	R 4,550.00	R 37,050.00	OVE4/0031 PARADISE PARK
553	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 389.00	R 0.00	R 54.46	R 443.46	OVE4/0090 CODE OF CONDUCT
554	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 4.00	R 0.00	R 0.56	R 4.56	OVE4/0090 - CODE OF CONDUCT
555	FAIRBRIDGES WETHEIM BECKER ATT	Clause 36(1)(a)(v)(c)	R 4.00	R 0.00	R 0.56	R 4.56	OVE4/0091 - HERM BEACH CLUB
556	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 57,599.17	R 0.00	R 8,063.88	R 65,663.05	OVE4/0092 - MARKET SQUARE EVICTION
557	VORSTER & STEYN INC	Clause 36(1)(a)(v)(c)	R 8,534.00	R 0.00	R 1,194.75	R 9,728.75	FOR WORK DONE IN JUNE 2016
558	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 184,208.66	R 0.00	R 25,749.87	R 209,958.53	OVE4/0065: ABBOT
559	FAIRBRIDGES WERTHEIM BECKER AT	Clause 36(1)(a)(v)(c)	R 12,861.67	R 0.00	R 1,800.63	R 14,662.30	ERF 9024 ZWELIHLE FAIRBRIDGES - OVE4/0079
560	MONTE ROSA GUEST HOUSE	Clause 36(1)(a)(v)(e)	R 2,400.00	R 0.00	R 0.00	R 2,400.00	B&B 6/06/2016 - H.VORSTER, E. HOONEBERG, V. ALLEN, A. MILLI @ MONTE ROSA GUEST LODGE, RAWSONVILLE
561	CLUB MYKONOS LANGEBAAN RENTAL	Clause 36(1)(a)(v)(e)	R 780.71	R 0.00	R 109.29	R 890.00	MM FORUM: 22 JUNE: CLUB MYKONOS, LANGEBAAN
562	GEORGE LODGE INTERNATIONAL	Clause 36(1)(a)(v)(e)	R 2,587.72	R 0.00	R 362.28	R 2,950.00	ACCOMODATION FOR JUAN HAVENGA GANSBAAI ADMIN - TRADE TEST FOR PLUMBER IN GEORGE
563	FLIGHT SPECIALS	Clause 36(1)(a)(v)(e)	R 2,876.02	R 0.00	R 402.65	R 3,278.67	VLUGKAARTJIE PETRUS ROUX JOHANNESBURG 21/6 EN 23/6
564	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ADVERT SC 1710/2016- ZWELIHLE KAMERS
565	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 18,912.73	R 0.00	R 2,647.76	R 21,560.49	PLASING VAN ADV. IN DIE BURGER VAN 04/06/2016 SENIOR REKENMEESTER WC0321030 CAM127575
566	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 9,124.22	R 0.00	R 1,277.39	R 10,401.61	PLASING VAN ADVERTENSIE (AFR & ENG) IN DIE HERMANUS TIMES VAN 02/06/2016 SNR REKENMEESTER CAM127575
567	INDEPENDENT NEWSPAPERS (PTY) L	Clause 36(1)(a)(v)(d)	R 10,696.00	R 0.00	R 1,497.44	R 12,193.44	ADVERTISEMENT: VACANCIES AUDIT & PERFORMANCE AUDIT COMMITTEE MEMBERS
568	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	ADVERTISEMENT: VACANCIES AUDIT & PERFORMANCE AUDIT COMMITTEE MEMBERS
569	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,500.00	R 0.00	R 0.00	R 2,500.00	ADVERTISEMENT: VACANCIES AUDIT & PERFORMANCE AUDIT COMMITTEE MEMBERS
570	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	PORTION 29 OF FARM 708, FRANSCHKEKRAAL: PROPOSED REZONING, SUBDIVISION, DEPARTURE & CONSENT USE
571	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,200.00	R 0.00	R 0.00	R 2,200.00	ERF 2074 BETTY'S BAY: PROPOSED REMOVAL OF RESTRICTIONS & DEPARTURE
572	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 900.00	R 0.00	R 0.00	R 900.00	ADVERT SC 1708+1709/2016
573	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,490.00	R 0.00	R 1,188.60	R 9,678.60	ADVERT SC 1708+1709+1711/2016
574	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 2,200.00	R 0.00	R 0.00	R 2,200.00	ERF 6001 KLEINMOND: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS
575	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	ADVERT SC 1708+1709/2016
576	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 18,912.72	R 0.00	R 2,647.77	R 21,560.49	PLAAS ADVERT. IN DIE CAPE TIMES VAN MA 20 JUNIE 2016 (ENG) BUILDING INSP. CAM127730
577	AYANDA MBANGA COMMUNICATIONS (	Clause 36(1)(a)(v)(d)	R 9,124.23	R 0.00	R 1,277.38	R 10,401.61	PLAAS ADV. IN DIE OVERSTRAND HERALD VAN 16/06/2016 (ENG & AFR) BOU-INSPEKTEUR CAM127729
578	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 8,713.43	R 0.00	R 1,219.88	R 9,933.31	ADVERT DATABASE REGISTRATION
579	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 4,245.00	R 0.00	R 594.30	R 4,839.30	ERVEN 1449,1450,1452,1734: SANDBAAI (WHALE COAST MALL) AMENDMENT OF CONDITIONS OF APPROVAL
580	GANSBAAI COURANT BK	Clause 36(1)(a)(v)(d)	R 1,082.46	R 0.00	R 151.54	R 1,234.00	GANSBAAI COURANT NOTICE WARD COMMITTEES: FULL PAGE. AFR ENG XHO
581	OVERSTRAND HERALD	Clause 36(1)(a)(v)(d)	R 1,600.00	R 0.00	R 0.00	R 1,600.00	NOTICE: NEW WARD COMMITTEES AFR ENG XHO FULL PAGE
582	BURGER A DIVISION OF MEDIA 24	Clause 36(1)(a)(v)(d)	R 3,723.69	R 0.00	R 521.32	R 4,245.01	25X4: NOTICE NEW WARD COMMITTEES - HERMANUS TIMES
583	RAMSAY MEDIA (PTY) LTD	Clause 36(1)(a)(v)	R 19,307.25	R 0.00	R 2,703.02	R 22,010.27	EXHIBITION AT THE GAUTENG GETAWAY SHOW FROM THE 28 - 30 AUGUST 2015
584	EARLYWORX 282 (PTY) LTD	Clause 36(1)(a)(iii)	R 37,151.75	R 0.00	R 5,201.25	R 42,353.00	PROCUREMENT OF CREDITS FOR A POSTAGE FRANKING MACHINE FOR HANGKLIP-KLEINMOND, GANSBAAI AND HERMANUS ADMINISTRATION FROM THE SOLE SERVICE PROVIDER FOR THIS SPECIFIC EQUIPMENT, FOR THE PERIOD
585	LATERAL DYNAMICS (PTY) LTD	Clause 36(1)(a)(v)	R 1,822,321.32	R 0.00	R 255,124.98	R 2,077,446.30	RENEWAL OF NOVELL LICENSES FROM AN AUTHORIZED NOVELL RESELLER, WHO IS ALSO THE CURRENT SERVICE PROVIDER FOR THE PROVISION OF DATA SUPPORT AND ICT ADVISORY SERVICES, IN ORDER TO MITIGATE POTENTIAL SECURITY RISKS AND UNFORESEEN DISRUPTIONS IN SERVICE DELIVERY OF THE DATA CENTRE
586	DRAGER SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(v)	R 3,725.00	R 0.00	R 521.50	R 4,246.50	SERVICING AND/OR REPAIR OF THE FIRE SERVICES BREATHING APPARATUS, TO ENSURE COMPLIANCE WITH THE OHASA ACT OF 1993
587	PAYDAY SOFTWARE SYSTEMS (PTY) LTD	Clause 36(1)(a)(v)	R 4,192.98	R 0.00	R 587.02	R 4,780.00	TAX AND PRACTICAL WORKSHOP TRAINING BY PAYDAY SOFTWARE SYSTEMS (PTY) LTD.

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
588	SHARP ELECTRONICS	Clause 36(1)(a)(v)	R 207,938.05	R 0.00	R 29,111.33	R 237,049.38	SERVICING AND MAINTENANCE OF 37 SHARP MULTI-FUNCTIONAL OFFICES MACHINES IN THE OVERSTRAND AREA
589	TRUVELO MANUFACTURERS (PTY) LTD	Clause 36(1)(a)(ii)	R 11,868.96		R 1,661.65	R 13,530.61	RECALIBRATION OF SPEED MEASURING EQUIPMENT. TRUVELO MANUFACTURES (PTY) LTD IS THE SOLE SUPPLIER OF THE EQUIPMENT THAT INCLUDES SERVICE, REPAIR ,MAINTENANCE AND INSTALLATION
590	AIR FREEZE ( PTY ) LTD	Clause 36(1)(a)(v)	R 18,293.60	R 0.00	R 2,561.10	R 20,854.70	BUILDING OF A PROTECTIVE ENCLOSURE FOR THE INDUSTRIAL AIR CONDITIONING UNIT BY THE SUPPLIER, AS THE UNIT IS STILL UNDER GUARANTEE
591	HERMANUS ASTRONOMY CENTRE	Clause 36(1)(a)(iii)	R 0.00	R 20,000.00	N/A	R 20,000.00	THE DESIGN AND CONSTRUCTION OF THE SOLAR SYSTEM , INCLUDING ALL THE PLANETS , TO SCALE BY THE HERMANUS ASTRONOMY CENTRE
592	DECOLITE CREATIONS CC	Clause 36(1)(a)(iii)	R 52,631.58	R 0.00	R 7,368.42	R 60,000.00	UPGRADING AND REDESIGNING OF THE WHALE TAIL FOUNTAIN BY THE ARTIST WHO INITIALLY DESIGNED THE WHALE TAIL FOUNTAIN AND SCULPTOR
593	WORCESTER GEARBOX CENTRE	Clause 36(1)(a)(v)	R 2,070.00	R 0.00	R 289.80	R 2,359.80	REPAIR OF PROP SHAFT FOR MUNICIPAL VEHICLE CEM 19882
594	BID INDUSTRIAL HOLDINGS ( PTY) LTD	Clause 36(1)(a)(v)	R 4,997.64	R 0.00	R 699.67	R 5,697.31	RENTING OF HYGIENE DISPENSERS
595	AUTOMOTIVE DYNAMIX ENGINE REBUILDERS	Clause 36(1)(a)(v)	R 4,416.66	R 0.00	R 618.33	R 5,034.99	RECONDITIONING OF ENGINE AS A RESULT OF WEAR AND TEAR (CEM30657)
596	E4 STRATEGIC (PTY) LTD	Clause 36(1)(a)(v)	R 17,543.86	R 0.00	R 2,456.14	R 20,000.00	ELECTRONIC DEEDS ,CIPC AND CREDIT SEARCHES
597	FIRE RAIDERS CAPE ( PTY ) LTD	Clause 36(1)(a)(ii)	R 4,563.42	R 0.00	R 638.87	R 5,202.29	REPAIR OF HYDRAULIC EQUIPMENT (JAWS OF LIFE)
598	ENVIRONMENT SOCIETY OF SOUTH AFRICA (WESSA)	Clause 36(1)(a)(ii)	R 42,105.26	R 0.00	R 5,894.74	R 48,000.00	KLEINMOND BEACHES IN TERMS OF THE BLUE FLAG STATUS PROGRAMME, BY THE SOLE ORGANISATION
599	IMFO ( INSTITUTE OF MUNICIPAL FINANCE OFFICERS )	Clause 36(1)(a)(v)	R 21,052.63	R 0.00	R 2,947.37	R 24,000.00	ATTENDING A CONFERENCE ON MUNICIPAL FINANCE : GOOD GOVERNANCE BY TWO MUNICIPAL OFFICIAL
600	INSTITUTE OF ENVIRONMENTAL AND RECREATION MANAGEMENT	Clause 36(1)(a)(v)	R 12,165.79	R 0.00	R 1,703.21	R 13,869.00	ATTENDING IERM CONVENTION FROM THE 28-30 SEPTEMBER 2015
601	DRAGER SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(ii)	R 3,333.33	R 0.00	R 466.67	R 3,800.00	SERVICING AND/OR REPAIR OF THE FIRE SERVICES BREATHING APPARATUS ,TO ENSURE COMPLIANCE WITH THE OHASA ACT OF 1993, VIA A STRIP AND QUOTE PROCESS.
602	HERMANUS WHALE FESTIVAL	Clause 36(1)(a)(v)	R 54,288.00	R 0.00	R 7,600.32	R 61,888.32	RENTING OF MARQUEE TENT AT THE HERMANUS WHALE FESTIVAL
603	BEELD HOLIDAY SHOW	Clause 36(1)(a)(v)	R 7,995.00	R 0.00	N/A	R 7,995.00	EXHIBITION AT THE BEELD HOLIDAY SHOW FROM THE 26 – 28 FEBRUARY 2016
604	WORKSHOP ELECTRONICS CC	Clause 36(1)(a)(ii)	R 16,938.00	R 0.00	R 2,371.32	R 19,309.32	CALIBRATION AND SERVICING OF EQUIPMENT USED IN THE ROADWORTHY TEST CENTRE
605	VEROTEST (PTY) LTD	Clause 36(1)(a)(ii)	R 3,262.50	R 0.00	R 415.80	R 3,678.30	REFURBISHMENT OF VEROTEST CABLE LOCATOR DUE TO THE HARDWARE CHANGES AND SOFTWARE UPGRADES
606	AKURA MANUFACTURING ENGINEERING COMPANY (PTY) LTD	Clause 36(1)(a)(ii)	R 6,892.20	R 0.00	R 964.91	R 7,857.11	SERVICING OF THE BALER AT THE GANSBAAI MATERIAL RECOVERY FACILITY AT THE GANSBAAI LANDFILL SITE.
607	SPME INDUSTRIES ( PTY) LTD	Clause 36(1)(a)(v)	R 2,724.00	R 0.00	R 382.00	R 3,106.00	OVERHAULING OF THE NISSAN UD 70 SEWAGE TRUCK ( CEM 21722 ) AND THE MERCEDES BENZ FIRE TRUCK ( CEM 21662) ENGINES.
608	SOUTH AFRICAN SOCIETY OF OCCUPATIONAL HEALTH NURSING ( SASOHN )	Clause 36(1)(a)(v)	R 103,023.51	R 0.00	R 14,423.29	R 117,446.80	ATTENDING A CONFERENCE FOR OCCUPATIONAL HEALTH NURSING PRACTITIONERS AND REGISTERED MEMBERS OF SASOHN ON THE 4 – 6 NOVEMBER 2015
609	MG ELECTRICAL	Clause 36(1)(a)(v)	R 3,710.00	R 0.00	N/A	R 3,710.00	LEGALISATION OF LP GAS SYSTEM IN THE BANQUETING HALL IN TERMS OF SANS 10087-1
610	IMFO ( INSTITUTE OF MUNICIPAL FINANCE OFFICERS )	Clause 36(1)(a)(v)	R 6,250.00	R 0.00	N/A	R 6,250.00	ATTENDING A CONFERENCE ON MUNICIPAL FINANCE : FINANCIAL SUSTAINABILITY OF UTILITIES AND SPECIAL RATING AREAS BY EIGHT MUNICIPAL OFFICIALS
611	IMD CONFERENCES, EXHIBITIONS AND WORKSHOPS( PTY) LTD	Clause 36(1)(a)(v)	R 4,912.28	R 0.00	R 687.72	R 5,600.00	ATTENDING OF A FIRE AND EMERGENCY CONFERENCE
612	INSTITUTE OF MUNICIPAL ENGINEERING OF SOUTH AFRICA	Clause 36(1)(a)(v)	R 13,200.00	R 0.00	R 1,848.00	R 15,048.00	ATTENDANCE OF A CONFERENCE PROVIDED BY THE INSTITUTE FOR MUNICIPAL ENGINEERING OF SOUTH AFRICA
613	NOSA ( PTY) LTD	Clause 36(1)(a)(ii)	R 5,482.46	R 0.00	R 767.54	R 6,250.00	SAMTRAC TRAINING FOR TWO MUNICIPAL OFFICIALS.
614	CALTEST CC T/A PROTECTION TESTING	Clause 36(1)(a)(i)	R 27,938.60	R 0.00	R 3,911.40	R 31,850.00	LOCATING OF A CABLE FAULT BETWEEN PHUMLANI MINISUB AND MADELIEFE MINISUB
615	ABAPHUMELELI TRADING 651 CC T/A POLLUTION CONTROL SERVICES	Clause 36(1)(a)(v)	R 4,997.05	R 0.00	R 699.65	R 5,696.70	HIRING OF SEWERAGE VACUUM TANKERS FOR THE KLEINMOND AND GANSBAAI AREAS FROM 1 DECEMBER 2015 – 31 JANUARY 2016
616	ABAPHUMELELI TRADING 651 CC T/A POLLUTION CONTROL SERVICES	Clause 36(1)(a)(v)	R 486,701.75	R 0.00	R 68,138.25	R 554,840.00	HIRING OF SEWERAGE VACUUM TANKERS FOR THE KLEINMOND AND GANSBAAI AREAS FROM 1 DECEMBER 2015 – 31 JANUARY 2016 - AMENDMENT OF TOTAL VALUE
617	JETVAC SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(v)	R 244,231.58	R 0.00	R 34,192.42	R 278,424.00	HIRING OF SEWERAGE VACUUM TANKERS FOR KLEINMOND AND GANSBAAI AREA FROM 22 DECEMBER 2015 – 05 JANUARY 2016
618	JETVAC SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(v)	R 270,000.00	R 0.00	R 37,800.00	R 307,800.00	HIRING OF SEWERAGE VACUUM TANKERS FOR KLEINMOND AND GANSBAAI AREA FROM 22 DECEMBER 2015 – 05 JANUARY 2016 - AMENDMENT OF TOTAL VALUE
619	EKWINOX CC	Clause 36(1)(a)(v)	R 371,250.00	R 0.00	R 51,975.00	R 423,225.00	ATTENDING OF TRAINING SEMINAR FOR MOBILE CYBER DEFENCE STRATEGIES : PROTECTIVE MOBILE DEVICES FOR THREE MUNICIPAL OFFICIALS
620	WATER INSTITUTION OF SOUTH AFRICA	Clause 36(1)(a)(v)	R 16,770.00	R 0.00	R 0.00	R 16,770.00	ATTENDING OF WISA 2016 CONFERENCE AND EXHIBITION BY TWO MUNICIPAL OFFICIALS
621	SPECTRUM COMMUNICATIONS (PTY) LTD	Clause 36(1)(a)(ii)	R 13,859.65	R 0.00	R 1,940.35	R 15,800.00	REPAIR OF THE SCADA SYSTEM
622	CALTEST CC T/A PROTECTION TESTING	Clause 36(1)(a)(i)	R 5,530.00	R 0.00	R 774.20	R 6,304.20	LOCATING OF A CABLE FAULT BETWEEN SANDBAAI SWITCHING STATION ESKOM 6 FEEDER AND ESKOM DISTRIBUTION SUBSTATION
623	HYDRENCO (PTY) LTD	Clause 36(1)(a)(v)	R 5,772.50	R 0.00	R 808.15	R 6,580.65	THE IDENTIFICATION AND REPAIR OF FAULTS (STRIP-AND-QUOTE) WITH CEM15338 CHERRY PICKER
624	KEMACH EQUIPMENT (PTY) LTD	Clause 36(1)(a)(ii)	R 5,030.00	R 0.00	R 704.20	R 5,734.20	PROCUREMENT OF SPARE PARTS FOR JCB DIGGER LOADER, CEM 8154, AND VIBROMAX PEDESTRIAN ROLLER FROM SOLE SUPPLIER
625	ASSOCIATION OF MUNICIPAL ELECTRICITY UTILITIES	Clause 36(1)(a)(v)	R 9,702.71	R 0.00	R 1,358.38	R 11,061.09	PAYMENT OF MEMBERSHIP FEES TO ASSOCIATION OF MUNICIPAL ELECTRICITY UTILITIES

Dev #	Supplier	Deviation in terms of Clause 36(1)(a)(v)(b)-(g)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
626	PAYDAY SOFTWARE SYSTEMS (PTY) LTD.	Clause 36(1)(a)(v)	R 8,768.42	R 0.00	R 1,227.58	R 9,996.00	PAYE LEGISLATIVE UPDATE SYMPOSIUM AND PRACTICAL WORKSHOP - 12 & 13 APRIL 2016 - PAYDAY SOFTWARE SYSTEMS (PTY) LTD.
627	BOPAWENA SECURITY CC T/A SAFE SECURITY SYSTEMS STANFORD	Clause 36(1)(a)(v)	R 5,585.79	R 0.00	R 0.00	R 5,585.79	REPAIR OF ALARM SYSTEM PANEL BOX BY CURRENT SERVICE PROVIDER AT STANFORD MUNICIPAL OFFICES AS IT WOULD BE IMPRACTICAL TO OBTAIN QUOTATIONS FROM OTHER SERVICE PROVIDERS
628	GIJIMA HOLDINGS (PTY) LTD	Clause 36(1)(a)(i)	R 3,846.00	R 0.00	R 538.44	R 4,384.44	INVESTIGATION OF REASONS FOR RF NETWORK FAILURE AND REPAIRS TO THE RADIO FREQUENCY SECTOR PROBLEM AT THE OLIFANTSBERG HIGH SITE IN HERMANUS.
629	RAMSAY MEDIA (PTY) LTD	Clause 36(1)(a)(v)	R 13,725.00	R 0.00	R 1,921.50	R 15,646.50	EXHIBITING AT THE 2016 CAPE GETAWAY SHOW
630	CALTEST CC T/A PROTECTION TESTING	Clause 36(1)(a)(i)	R 6,060.00	R 0.00	R 848.40	R 6,908.40	LOCATING MV CABLE FAULT BETWEEN MORKEL AND EASTCLIFF MINISUB
631	TARANISCO ADVISORY	Clause 36(1)(a)(v)	R 3,026.32	R 0.00	R 423.68	R 3,450.00	ATTENDING SPORT FACILITIES INDABA IN CAPE TOWN
632	URSUS SA	Clause 36(1)(a)(v)	R 17,637.00	R 0.00	R 2,469.18	R 20,106.18	URGENT REPAIRS ON TRACTORS CEM 21823 & CEM 19287
633	VULCAN WILDFIRE MANAGEMENT (PTY) LTD	Clause 36(1)(a)(i)	R 16,864.70	R 0.00	R 0.00	R 16,864.70	EXTINGUISH FIRES AT LEMOENKOP, FERNKLOOF NATURE RESERVE AND KIDBROOKE
634	HENLEY AIR (PTY) LTD.	Clause 36(1)(a)(i)	R 124,280.68	R 0.00	R 17,399.30	R 141,679.98	EXTINGUISH FIRE AT LEMOENKOP, FERNKLOOF NATURE RESERVE
635	DRAGER SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(v)	R 5,440.00	R 0.00	R 761.60	R 6,201.60	SERVICE AND REPAIRS TO SELF-CONTAINING BREATHING APPARATUS CYLINDERS
636	IMFO ( INSTITUTE OF MUNICIPAL FINANCE OFFICERS )	Clause 36(1)(a)(v)	R 2,368.42	R 0.00	R 331.58	R 2,700.00	IMFO CONFERENCE - EFFECT OF GRAP ON THE RECOGNITION AND DE-RECOGNITION OF LAND AND PROPOSED HOUSING AS WELL AS THE LATEST UPDATES ON GRAP STANDARDS: 23 FEBRUARY 2016
637	ARGO LANDINI	Clause 36(1)(a)(v)	R 26,153.40	R 0.00	R 3,661.48	R 29,814.88	URGENT REPAIRS ON TRACTOR CEM 31017
638	SARPA	Clause 36(1)(a)(ii)	R 4,328.95	R 0.00	R 606.05	R 4,935.00	MEMBERSHIP FEES FOR SOUTHERN AFRICA REVENUE PROTECTION ASSOCIATION (SARPA)
639	SANDBAAI HALL COMMITTEE	Clause 36(1)(a)(v)	R 10,950.00	R 0.00	R 0.00	R 10,950.00	USE OF SANDBAAI HALL FOR WARD COMMITTEE MEETINGS
640	JETVAC SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(i)	R 179,200.00	R 0.00	R 25,088.00	R 204,288.00	HIRE OF SEWERAGE VACUUM TANKERS FOR THE PERIOD 22 MARCH 2016 TO 01 APRIL 2016
641	WORCESTER GEARBOX CENTRE	Clause 36(1)(a)(v)	R 3,078.50	R 0.00	R 430.99	R 3,509.49	URGENT REPAIRS ON FIRE & RESCUE VEHICLE - CAM22987
642	GANSBAAI AIRCON & REFRIGERATION CC	Clause 36(1)(a)(v)	R 3,080.80	R 0.00	R 431.31	R 3,512.11	IDENTIFICATION AND REPAIR OF FAULTS (STRIP-AND-QUOTE) OF AIR CONDITIONERS AT HERMANUS TRAFFIC DEPARTMENT
643	AUTOMOTIVE DYNAMIX	Clause 36(1)(a)(v)	R 0.00	R 80,443.61	R 11,262.11	R 91,705.72	RECONDITIONING OF ENJIN CEM 14827 (STRIP AND QUOTE)
644	MINDMUZIK MEDIA (PTY) LTD	Clause 36(1)(a)(ii)	R 3,710.06	R 0.00	R 519.41	R 4,229.47	PURCHASING OF NEW LEARNER LICENCE TESTS STETS AND SCORING STENCILS
645	BEE AIRCONDITIONING CC	Clause 36(1)(a)(v)	R 1,919.30	R 0.00	R 268.70	R 2,188.00	REPAIRS TO FERNKLOOF NATURE RESERVE AIR CONDITIONER – SUPPLY AND FIT 1 X PC BOARD FOR 12000 ALLIANCE AIR CCONDITIONING UNIT
646	FIRE RAIDERS CAPE ( PTY ) LTD	Clause 36(1)(a)(v)	R 41,436.61	R 0.00	R 5,801.13	R 47,237.74	FIRE TRUCK: CEM 10226: REPAIR LADDER GANTRY AND SERVICE GODIVA PUMP
647	DRAGER SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(ii)	R 3,070.00	R 0.00	R 429.80	R 3,499.80	CALIBRATION OF ALCOHOL DETECTION APPARATUS
648	ESTREAUX SYSTEMS CC T/A BENLIEKOR COMMUNICATIONS	Clause 36(1)(a)(v)	R 19,448.25	R 0.00	R 2,722.75	R 22,171.00	STRIP & QUOTE AND REPAIRS OF OLIFANTSBERG RADIO EQUIPMENT
649	DRAGER SOUTH AFRICA (PTY) LTD. + MSA SERVICE AFRICA (PTY) LTD.	Clause 36(1)(a)(v)(a)	R 31,018.15	R 0.00	R 4,342.54	R 35,360.69	SERVICING AND/OR REPAIR OF THE FIRE SERVICES BREATHING APPARATUS ,TO ENSURE COMPLIANCE WITH THE OHASA ACT OF 1993, VIA A STRIP AND QUOTE PROCESS.
650	VARIOUS SHERIFFS OF THE COURT	Clause 36(1)(a)(v)	R 427,192.98	R 0.00	R 59,807.02	R 487,000.00	PROVISION OF FEES FOR SHERIFFS OF THE COURT
651	URSUS SA	Clause 36(1)(a)(v)(a)	R 24,480.00	R 0.00	R 3,427.20	R 27,907.20	URGENT REPAIRS ON TRACTORS CEM 21823 & CEM 19287
652	EARLYWORX 282 (PTY) LTD	Clause 36(1)(a)(v)	R 40,000.00	R 0.00	R 5,600.00	R 45,600.00	PROCUREMENT OF CREDITS FOR A POSTAGE FRANKING MACHINE FOR HANGKLIP-KLEINMOND, GANSBAAI AND HERMANUS ADMINISTRATION FROM THE SOLE SERVICE PROVIDER FOR THIS SPECIFIC EQUIPMENT, FOR THE PERIOD ENDING 30 JUNE 2016
653	EARLYWORX 282 (PTY) LTD	Clause 36(1)(a)(v)	R 2,965.79	R 0.00	R 415.21	R 3,381.00	PAYMENT OF ANNUAL FEES FOR FRANKING MACHINES
654	WORK DYNAMICS (PTY) LTD	Clause 36(1)(a)(v)	R 22,095.50	R 0.00	R 3,093.37	R 25,188.87	MARKET RELATED INFORMATION ON SECTION 54A & S56 DIRECTORS
655	ME GEORGE T/A MG ELECTRICAL	Clause 36(1)(a)(v)	R 10,350.00	R 0.00	R 0.00	R 10,350.00	REPAIRS OF LIGHTS AT GANSBAAI FIRE STATION
656	RFG ELECTRONICS CC	Clause 36(1)(a)(v)	R 85,386.00	R 0.00	R 11,954.04	R 97,340.04	LEASE AGREEMENT FOR HOSTING 7 ANTENNAE AT HAWSTON / ONRUS
657	HENRY GAFFLEY BUILDERS	Clause 36(1)(a)(v)	R 1,452.56	R 0.00	R 0.00	R 1,452.56	REPAIR OF ROOF & GUTTERS
658	LATERAL DYNAMICS (PTY) LTD	Clause 36(1)(a)(v)	R 0.00	R 266,277.00	R 37,278.78	R 303,555.78	PROVISION & MAINTENANCE OF E-MAIL ARCHIVING SOLUTION
659	LATERAL DYNAMICS (PTY) LTD	Clause 36(1)(a)(v)	R 55,959.75	R 0.00	R 7,834.36	R 63,794.11	SUPPLY & DELIVERY OF SYNCROE MANTENANCE RENEWAL
660	HYBRICODE (PTY) LTD. T/A NASHUA BREEDE VALLEY	Clause 36(1)(a)(v)	R 76,516.20	R 0.00	R 10,712.27	R 87,228.47	MAINTENANCE OF 3 X MULTIFUNCTIONAL OFFICE MACHINES IN THE OVERSTRAND MUNICIPAL AREA
661	FIRE RAIDERS CAPE ( PTY ) LTD	Clause 36(1)(a)(v)	R 10,414.34	R 0.00	R 1,458.01	R 11,872.35	FIRE TRUCK: CEM 2179 SERVICE AND REPAIR HALE PUMP
662	WALKER BAY VETERINARY CLINIC	Clause 36(1)(a)(v)	R 394.74	R 0.00	R 55.26	R 450.00	EUTHANASIA OF AN INJURED BABOON
663	ARVESCO 100 (PTY) LTD	Clause 36(1)(a)(v)	R 70,175.44	R 0.00	R 9,824.56	R 80,000.00	LEASING OF OFFICE SPACE: 3 MYRTLE STREET, HERMANUS
664	JETVAC SOUTH AFRICA (PTY) LTD	Clause 36(1)(a)(i)	R 5,250.00	R 0.00	R 735.00	R 5,985.00	HIRING OF COMBINATION SEWERAGE TANKER TO UNBLOCK SEWERAGE LINE ON SUNDAY, 26 JUNE 2016
665	SYNTELL (PTY) LTD	Clause 36(1)(a)(v)	R 11,808,068.80	R 0.00	R 1,653,129.63	R 13,461,198.43	THE PROCESSING OF TRAFFIC FINES ISSUED ON OR BEFORE 30 JUNE 2015

**R 21,906,816.79 R 366,720.61 R 3,007,458.49 R 25,280,995.89**

SUPPLY CHAIN MANAGEMENT						
AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE IN EXCESS OF R2 000- 2015/2016 FINANCIAL YEAR IN TERMS OF CLAUSE 45 OF THE POLIC						
Cred No	Code	Relationship	To Whom	CAPACITY	Creditor Name	Total
G000205	SS01	SPOUSE	MRS N MOODLEY	DIRECTOR: INFORMATRICS, DEPT OF HEALTH	CONLOG (PTY) LTD	171,244.48
G004348	SS01	SPOUSE	JG NEL, GBAAI ADMIN. OVERSTRA	Supervisor at Overstrand Municipality	NEL MM	3,370.00
G93221	SS04	INLAW	LOUIS JANTJIES	Storekeeper (Overstrand Municipality)	EUROPA E (ELSA KONSTRUKSIE)	12,950.00
G93412	SS01	SPOUSE	LOUIS JANTJIES	Storekeeper (Overstrand Municipality)	JANTJIES C	3,000.00
G93483	SS03	PARENT	JAKOBUS JOHANNES ENGEL	Supervisor - driver - par (Overstrand Municipality)	BESTER M	16,800.00
G93568	SS01	SPOUSE	JURITA BOOKER	Senior Clerk - client services (Overstrand Municipality)	CRAZEE DESIGN & PRINTING	15,286.10
G93569	SS12	FAMILY	DEDRE PEDRO	System Analyst - community services (O.M.)	HANSEN D	1,750.00
H90203	SS05	BROTHER	LIONEL HENEKE	Paramedic (Western Cape dept of health)	ELEANOR'S CATERING SERVICE	78,225.00
H90539	SS12	FAMILY	PETER BURGER	Manager - Operational services (O.M.)	AIR FREEZE (PTY) LTD	20,854.70
H91182	SS01	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	Clerk 2 - Traffic department (Overstrand Municipality)	WALLY'S PANELBEATERS	169,088.83
H91262	SS01	SPOUSE	ESMARILDA ARENDSE	Teacher at the department of the western cape	ARENDSE RW	423,387.15
H91279	SS01	SPOUSE	JACQUELINE BEUKES	Social worker, at the department of Soc services	BERGSTAN SOUTH AFRICA	19,096.61
H91494	SS12	FAMILY	REFER TO SUPPLIERS DATABASE	School Principal Hawston Dept of Education	OVERSTRAND TRAINING INSTITUTE	5,550.00
H91662	SS01	SPOUSE	MERLE JORDAAN	Teacher at the department of the western cape	JORDAAN BJ	7,000.00
H91750	SS04	INLAW	GERRIT COETZEE	Principal technician - building department (O.M.)	DU PLESSIS SW	639,283.30
H92073	SS02	CHILD	ALETHEA JOHNSON	Library assistant - Overstrand Municipality	JAHWU HIRING	20,685.00
H93234	SS02	CHILD	ANDRE VANCOILLIE	Chief town and regional planner (O.M.)	CSM CONSULTING SERVICES (PTY) LTD	108,983.27
H94561	SS02	CHILD	SIMONE BARNES	Worker at the 'Department of the premier' (National government)	PJ BOOKBINDERS	20,836.92
H94586	SS01	SPOUSE	HELOISE FORTUNE	Typist / Clerk (Overstrand Municipality)	AJ MOTOR TRIMMERS	63,180.00
H95065	SS06	SISTER	LIZL CAROLISSEN	Clerk 2 - Traffic department (Overstrand Municipality)	OVERSTRAND TOURS CC	4,800.00
H95124	SS05	BROTHER	WILLIE CARELSE (PARKS OVER MUN	General Worker at Overstrand Municipality	CARELSE EG	35,621.75
H95172	SS01	SPOUSE	CHARLOTTE HECTOR	Quality Accessor (NHBRC)	PREMISES	42,863.52
H95342	SS03	PARENT	JARRAD PAUL GREY	Seaman (SA navy)	CUPINC HERMANUS (PTY) LTD CUPBOARDS INC	65,262.22
H95562	SS02	CHILD	MS JP VAN DEVENTER	Teacher at the department of the western cape	UYLENVLEI RETREAT	4,900.00
H95571	SS07	UNCLE	JC DE VILLE	Police officer (SAPS)	AUTO REPAIRS	48,270.50
H95614	SS02	CHILD	BRONWYN DU PLESSIS	Admin clerk (Overstrand Municipality)	DU PLESSIS AA (ANGIES CATERING)	29,430.00
H95726	SS03	PARENT	JOHN MITCHELL (JNR)	Truck Driver (Theewaterskloof municipality)	MITCHELL J	59,445.00
H95754	SS03	PARENT	PIKISWA SEPTEMBER	Nurse (department of health)	LAYZO EVENTS MANAGEMENT AND ENTERTAINMEN	17,800.00
H95774	SS01	SPOUSE	ANDILE WILLIAM PONI	Police officer (SAPS)	VERA & SONS	8,400.00
H95816	SS02	CHILD	DR PAM ALBERTYN	Wow Teams (National Parks)	BREDASDORP VLAKTE FIRE PROTECTION ASSOCI	3,564.00
H96036	SS06	SISTER	JOLENE BAZIER	Nurse (Hermanus Mediclinic)	ROBERTS RW	3,600.00
K900574	SS05	BROTHER	ALFRANCO, ROADS, KMOND, OVERST	General Worker (Overstrand Municipality)	FLORIS SM	3,200.00
K90302	SS05	BROTHER	WILLIE CARELSE (PARKS OVER MUN	General Worker (Overstrand Municipality)	CARELSE EG	145,092.15
K91254	SS05	BROTHER	WILLIE KARELSE	Truck Driver (Overstrand Municipality)	KARELSE G (GLENWAN KARELSE CLEANING SERV	508,339.14
K94453	SS01	SPOUSE	DELICIA APPEL	Marketing and Communication (Sanbi)	APPEL VM	52,800.00
K94533	SS02	CHILD	CARLA C SWARTZ	Senior Clerk - Administration (O.M.)	SWARTZ L	2,415.00
K94590	SS01	SPOUSE	STEPHEN WILLIAMS	Clerk, Operational, Kleinmond (O.M.)	FOUR HELPS ENTERPRISE	36,390.00
G004085	SS03	PARENT	JC VERMEULEN (HATIE) GANSBAAI	Accountant Revenue (Local government)	D & J VERVOER	698,771.53
G91253	SS03	PARENT	HV MACHIMANA	Social worker (provincial government)	ADENCO CONSTRUCTION (PTY) LTD	59,600.74

H000087	SS03	PARENT	HV MACHIMANA	Social worker (provincial government)	ADENCO CONSTRUCTION (PTY) LTD	141,391.44
H000087	SS03	PARENT	HV MACHIMANA	Social worker (provincial government)	ADENCO CONSTRUCTION (PTY) LTD	7,823,082.99
H90125	SS01	SPOUSE	RIANA STEENEKAMP	PA - Director Management (O.M.)	MAXITEC	774,720.72
H91522	SS04	INLAW	KARIN VAN DER MERWE	Human Resources - Training (Overstrand Municipality)	HERMANUS TOWING	119,700.00
H93338	SS01	SPOUSE	CARLOW ENGELBRECHT	Administrator (Overstrand Municipality)	ENGELBRECHT & SCORGIE TEKENKANTOOR BK	503,263.09
H93338	SS01	SPOUSE	CARLOW ENGELBRECHT	Administrator (Overstrand Municipality)	ENGELBRECHT & SCORGIE TEKENKANTOOR BK	32,608.87
H93352	SS02	CHILD	HA GOEDDE	General Worker (Overstrand Municipality)	GANSBAAI AIRCON AND REFRIGERATION CC	261,942.99
H93950	SS01	SPOUSE	HANLIE VAN TONDER	Manager - council (Overstrand Municipality)	QUINTESSENTIAL SECURITY CC	7,999,980.15
H93950	SS01	SPOUSE	HANLIE VAN TONDER	Manager - council (Overstrand Municipality)	QUINTESSENTIAL SECURITY CC	70,904.16
H94051	SS03	PARENT	HV MACHIMANA / B SKOSANA	Social worker (provincial government)	POWERREC (PTY) LTD	30,757.20
H94446	SS01	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	Teacher at the department of the western cape	IKAPA RETICULATION & FLOW	2,826,090.46
H94446	SS01	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	Teacher at the department of the western cape	IKAPA RETICULATION & FLOW	17,904.94
H94673	SS01	SPOUSE	E SALES; INLAW DENISE BRAND	PA - Director - Infrastructure (O.M.)	SALES A	130,019.00
H94673	SS01	SPOUSE	E SALES; INLAW DENISE BRAND	PA - Director - Infrastructure (O.M.)	SALES A	44,256.17
	SS04	INLAW	KARIN VAN DER MERWE	Human Resources - Training (Overstrand Municipality)	LEANDRA MINNAAR	900,000.01

**R 25,307,759.10**

## Appendix A

June 2016

### Schedule of external loans as at 30 June 2016

	Loan Number	Redeemable	Balance at 30 June 2015	Received during the period	Redeemed written off during the period	Balance at 31 March 2016
			Rand	Rand	Rand	Rand
<b>Development Bank of South Africa</b>						
DBSA @ 7.894%	13535/102	2020	1,570,486	-	314,098	1,256,388
DBSA @ 7.894%	13543/101	2019	1,368,075	-	273,614	1,094,461
DBSA @ 7.594%	13761/101	2020	1,434,094	-	260,744	1,173,350
DBSA @ 12.00%	10450/102	2017	281,965	-	132,743	149,222
DBSA @ 9.86%	102169/1	2022	10,907,271	-	1,144,315	9,762,956
DBSA @ 10.92%	103946/1	2026	44,000,000	-	4,000,000	40,000,000
DBSA @ 10.60%	103946/2	2026	100,000,000	-	-	100,000,000
DBSA @ 11.833%	61007348		-	30,000,000	70,460	29,929,540
			<b>159,561,891</b>	<b>30,000,000</b>	<b>6,195,974</b>	<b>183,365,917</b>
<b>Lease liability</b>						
SHARP @ 15.07%		2014	-	-	-	-
NASHUA @ 9.00%		2014	-	-	-	-
CAPE OFFICE @ 16.37%		2015	-	-	-	-
SHARP @ 13.74%		2014	-	-	-	-
TRACKTONE @ 13.52%		2017	140,422	-	80,454	59,968
			<b>140,422</b>	<b>-</b>	<b>80,454</b>	<b>59,968</b>
<b>Annuity loans</b>						
ABSA @ 10.38%	0387230981	2024	55,098,335	-	3,621,054	51,477,281
ABSA @ 10.44%	4073054262	2024	30,654,697	-	2,192,437	28,462,260
ABSA @ 10.82%	4073923493	2024	32,399,113	-	2,269,503	30,129,610
ABSA @ 7.92%	0387230983	2020	5,371,085	-	913,339	4,457,746
ABSA @ 9.11%	0387230982	2028	29,493,177	-	1,252,704	28,240,473
ABSA @ 10.94%	0387230984	2029	38,759,875	-	1,256,831	37,503,044
ABSA @ 9.69%	0387230985	2021	1,252,026	-	162,348	1,089,678
ABSA @ 9.95%	0387230986	2030	34,800,000	-	1,036,493	33,763,507
ABSA @ 9.30%	0387230987	2022	5,200,000	-	550,918	4,649,082
INCA @ 10.09%		2022	39,853,381	-	4,158,085	35,695,296
			<b>272,881,689</b>	<b>-</b>	<b>17,413,712</b>	<b>255,467,977</b>
<b>Total external loans</b>						
Development Bank of South Africa			159,561,891	30,000,000	6,195,974	183,365,917
Lease liability			140,422	-	80,454	59,968
Annuity loans			272,881,689	-	17,413,712	255,467,977
			<b>432,584,002</b>	<b>30,000,000</b>	<b>23,690,140</b>	<b>438,893,862</b>

## Appendix B

June 2016

### Analysis of property, plant and equipment as at 30 June 2016

#### Cost/Revaluation

#### Accumulated depreciation

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
<b>Land and buildings</b>														
Land (Separate for AFS purposes)	347,657,620	159,835	(488,697)	-	-	-	347,328,758	(425,208)	-	-	-	-	(425,208)	346,903,550
Buildings (Separate for AFS purposes)	433,467,627	7,083,444	-	-	-	-	440,551,071	(144,571,236)	-	-	(10,598,451)	-	(155,169,687)	285,381,384
	<b>781,125,247</b>	<b>7,243,279</b>	<b>(488,697)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>787,879,829</b>	<b>(144,996,444)</b>	<b>-</b>	<b>-</b>	<b>(10,598,451)</b>	<b>-</b>	<b>(155,594,895)</b>	<b>632,284,934</b>
<b>Infrastructure</b>														
Roads, Pavements & Bridges	1,440,801,493	23,190,501	-	-	-	-	1,463,991,994	(367,556,466)	-	-	(31,523,524)	-	(399,079,990)	1,064,912,004
Storm water	279,295,172	9,425,952	-	-	-	-	288,721,124	(84,462,204)	-	-	(5,500,280)	-	(89,962,484)	198,758,640
Electricity	976,269,098	18,668,887	-	-	-	-	994,937,985	(437,678,867)	-	-	(24,085,865)	-	(461,764,732)	533,173,253
Water	1,004,446,077	17,790,114	-	-	-	-	1,022,236,191	(477,234,495)	-	-	(26,570,351)	-	(503,804,846)	518,431,345
Sewerage	619,974,518	15,155,981	-	-	-	-	635,130,499	(240,658,858)	-	-	(15,608,837)	-	(256,267,695)	378,862,804
Solid waste disposal	55,867,227	-	-	-	-	-	55,867,227	(12,684,737)	-	-	(3,914,811)	-	(16,599,548)	39,267,679
	<b>4,376,653,585</b>	<b>84,231,435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,460,885,020</b>	<b>(1,620,275,627)</b>	<b>-</b>	<b>-</b>	<b>(107,203,668)</b>	<b>-</b>	<b>(1,727,479,295)</b>	<b>2,733,405,725</b>
<b>Heritage assets</b>														
Land and buildings	133,265,889	-	-	-	-	-	133,265,889	(9,250,000)	-	-	-	-	(9,250,000)	124,015,889
Other assets	166,309	-	-	-	-	-	166,309	-	-	-	-	-	-	166,309
	<b>133,432,198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>133,432,198</b>	<b>(9,250,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,250,000)</b>	<b>124,182,198</b>
<b>Other assets</b>														
General vehicles	60,732,995	13,070	(446,034)	-	-	-	60,300,031	(12,142,377)	67,575	-	(1,725,457)	(632,277)	(14,432,536)	45,867,495
Furniture & Fittings	24,155,409	1,310,012	(44,686)	-	-	-	25,420,735	(10,716,604)	22,744	-	(2,143,507)	(55,404)	(12,892,771)	12,527,964
Machinery & Equipment	8,996,473	205,490	(1,104,066)	-	-	-	8,097,897	(4,309,806)	758,084	-	(816,330)	(10,770)	(4,378,822)	3,719,075
Office Equipment - Leased	304,214	-	-	-	-	-	304,214	(112,981)	-	-	(112,797)	-	(225,778)	78,436
	<b>94,189,091</b>	<b>1,528,572</b>	<b>(1,594,786)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,122,877</b>	<b>(27,281,768)</b>	<b>848,403</b>	<b>-</b>	<b>(4,798,091)</b>	<b>(698,451)</b>	<b>(31,929,907)</b>	<b>62,192,970</b>



## Analysis of property, plant and equipment as at 30 June 2016

### Cost/Revaluation Accumulated depreciation

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
<b>Total property plant and equipment</b>														
Land and buildings	781,125,247	7,243,279	(488,697)	-	-	-	787,879,829	(144,996,444)	-	-	(10,598,451)	-	(155,594,895)	632,284,934
Infrastructure	4,376,653,585	84,231,435	-	-	-	-	4,460,885,020	(1,620,275,627)	-	-	(107,203,668)	-	(1,727,479,295)	2,733,405,725
Heritage assets	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets	94,189,091	1,528,572	(1,594,786)	-	-	-	94,122,877	(27,281,768)	848,403	-	(4,798,091)	(698,451)	(31,929,907)	62,192,970
	<b>5,385,400,121</b>	<b>93,003,286</b>	<b>(2,083,483)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,476,319,924</b>	<b>(1,801,803,839)</b>	<b>848,403</b>	<b>-</b>	<b>(122,600,210)</b>	<b>(698,451)</b>	<b>(1,924,254,097)</b>	<b>3,552,065,827</b>
<b>Intangible assets</b>														
Computers - software & programming	4,559,619	1,482,751	(9,700)	-	-	-	6,032,670	(1,413,928)	7,815	-	(214,882)	-	(1,620,995)	4,411,675
Water rights	2,360,000	-	-	-	-	-	2,360,000	-	-	-	-	-	-	2,360,000
	<b>6,919,619</b>	<b>1,482,751</b>	<b>(9,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,392,670</b>	<b>(1,413,928)</b>	<b>7,815</b>	<b>-</b>	<b>(214,882)</b>	<b>-</b>	<b>(1,620,995)</b>	<b>6,771,675</b>
<b>Investment properties</b>														
Investment property	144,822,500	800,000	-	-	-	6,927,500	152,550,000	-	-	-	-	-	-	152,550,000
	<b>144,822,500</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,927,500</b>	<b>152,550,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,550,000</b>
<b>Total</b>														
Land and buildings	781,125,247	7,243,279	(488,697)	-	-	-	787,879,829	(144,996,444)	-	-	(10,598,451)	-	(155,594,895)	632,284,934
Infrastructure	4,376,653,585	84,231,435	-	-	-	-	4,460,885,020	(1,620,275,627)	-	-	(107,203,668)	-	(1,727,479,295)	2,733,405,725
Heritage assets	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets	94,189,091	1,528,572	(1,594,786)	-	-	-	94,122,877	(27,281,768)	848,403	-	(4,798,091)	(698,451)	(31,929,907)	62,192,970
Intangible assets	6,919,619	1,482,751	(9,700)	-	-	-	8,392,670	(1,413,928)	7,815	-	(214,882)	-	(1,620,995)	6,771,675
Investment properties	144,822,500	800,000	-	-	-	6,927,500	152,550,000	-	-	-	-	-	-	152,550,000
	<b>5,537,142,240</b>	<b>95,286,037</b>	<b>(2,093,183)</b>	<b>-</b>	<b>-</b>	<b>6,927,500</b>	<b>5,637,262,594</b>	<b>(1,803,217,767)</b>	<b>856,218</b>	<b>-</b>	<b>(122,815,092)</b>	<b>(698,451)</b>	<b>(1,925,875,092)</b>	<b>3,711,387,502</b>

## June 2016

Segmental analysis of property, plant and equipment as at 30 June 2016	
Cost/Revaluation	Accumulated Depreciation
<p>Land and buildings</p> <p>Cost</p> <p>Revaluation</p>	<p>Accumulated Depreciation</p>

	Opening Balance Rand	Additions  Rand	Disposals  Rand	Transfers  Rand	Revaluations  Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals  Rand	Transfers  Rand	Depreciation  Rand	Impairment deficit  Rand	Closing Balance Rand	Carrying value Rand
<b>Municipality</b>														
Executive & Council/Mayor and Council	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Waste Management	55,867,227	-	-	-	-	-	55,867,227	(12,684,737)	-	-	(3,914,811)	-	(16,599,548)	39,267,679
Comm. & Social/Libraries and archives	781,125,247	7,243,279	(488,697)	-	-	-	787,879,829	(144,996,444)	-	-	(10,598,451)	-	(155,594,895)	632,284,934
Waste Water Management/Sewerage	619,974,518	15,155,981	-	-	-	-	635,130,499	(240,658,858)	-	-	(15,608,837)	-	(256,267,695)	378,862,804
Road Transport/Roads	1,720,096,667	32,616,453	-	-	-	-	1,752,713,120	(452,018,670)	-	-	(37,023,804)	-	(489,042,474)	1,263,670,646
Water/Water Distribution	1,004,446,077	17,790,114	-	-	-	-	1,022,236,191	(477,234,495)	-	-	(26,570,351)	-	(503,804,846)	518,431,345
Electricity /Electricity Distribution	976,269,098	18,668,887	-	-	-	-	994,937,985	(437,678,867)	-	-	(24,085,865)	-	(461,764,732)	533,173,253
Corporate Services	245,931,210	3,811,324	(1,604,485)	-	-	6,927,500	255,065,549	(28,695,696)	856,218	-	(5,012,972)	(698,452)	(33,550,902)	221,514,647
	5,537,142,242	95,286,038	(2,093,182)	-	-	6,927,500	5,637,262,598	1,803,217,767	856,218	-	(122,815,091)	(698,452)	1,925,875,092	3,711,387,506
<b>Total</b>														
Municipality	5,537,142,242	95,286,038	(2,093,182)	-	-	6,927,500	5,637,262,598	1,803,217,767	856,218	-	(122,815,091)	(698,452)	1,925,875,092	3,711,387,506
	5,537,142,242	95,286,038	(2,093,182)	-	-	6,927,500	5,637,262,598	1,803,217,767	856,218	-	(122,815,091)	(698,452)	1,925,875,092	3,711,387,506

## Appendix D

June 2016

### Segmental Statement of Financial Performance for the year ended Prior Year Current Year

Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand		Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand
<b>Municipality</b>						
52,464,250	92,970,615	(40,506,365)	Executive & Council/Mayor and Council	64,990,890	95,242,096	(30,251,206)
172,600,990	60,149,497	112,451,493	Finance & Admin/Finance	190,121,448	63,843,154	126,278,294
11,963,618	50,328,243	(38,364,625)	Planning and Development/Economic Development/Plan	13,627,207	62,958,386	(49,331,179)
10,785,295	64,367,497	(53,582,202)	Corporate Services	17,734,022	74,839,082	(57,105,060)
3,076,505	37,528,409	(34,451,904)	Comm. & Social/Libraries and archives	6,248,984	30,623,903	(24,374,919)
30,750,315	12,666,102	18,084,213	Housing	56,495,589	15,175,713	41,319,876
24,496,328	54,787,744	(30,291,416)	Public Safety/Police	30,412,406	61,347,314	(30,934,908)
7,937,513	16,188,107	(8,250,594)	Sport and Recreation	9,743,166	14,289,444	(4,546,278)
18,917	6,710,636	(6,691,719)	Environmental Protection/Pollution Control	9,191	4,755,989	(4,746,798)
76,603,163	67,964,207	8,638,956	Waste Water Management/Sewerage	79,987,513	57,091,684	22,895,829
8,001,485	98,106,678	(90,105,193)	Road Transport/Roads	12,070,581	86,499,858	(74,429,277)
109,508,096	94,333,135	15,174,961	Water/Water Distribution	117,872,057	67,334,857	50,537,200
288,966,567	275,706,743	13,259,824	Electricity /Electricity Distribution	334,921,448	261,042,219	73,879,229
60,955,546	101,665,455	(40,709,909)	Waste Management	61,732,473	49,000,373	12,732,100
<b>858,128,588</b>	<b>1,033,473,068</b>	<b>(175,344,480)</b>		<b>995,966,975</b>	<b>944,044,072</b>	<b>51,922,903</b>
<b>Other charges</b>						
-	(111,300,000)	111,300,000		-	-	-
-	<b>(111,300,000)</b>	<b>111,300,000</b>		-	-	-
858,128,588	1,033,473,068	(175,344,480)	Municipality	995,966,975	944,044,072	51,922,903
-	(111,300,000)	111,300,000	Other charges	-	-	-
<b>858,128,588</b>	<b>922,173,068</b>	<b>(64,044,480)</b>	<b>Total</b>	<b>995,966,975</b>	<b>944,044,072</b>	<b>51,922,903</b>

## Appendix E(1)

June 2016

### Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2016

	Current year 2016 Act. Bal.	Current year 2016 Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
	Rand	Rand	Rand		
<b>Revenue</b>					
Property rates	164,554,175	162,730,300	1,823,875	1.1	Refer to note 54
Service charges	573,422,377	568,784,403	4,637,974	0.8	Refer to note 54
Rental of facilities and equipment	9,949,824	5,359,975	4,589,849	85.6	Refer to note 54
Agency services	3,211,107	2,970,000	241,107	8.1	Refer to note 54
Licences and permits	2,423,131	2,189,500	233,631	10.7	Refer to note 54
Property rates - penalties imposed	565,115	891,000	(325,885)	(36.6)	Refer to note 54
Government grants & subsidies	164,280,509	164,316,191	(35,682)	-	Refer to note 54
Public contributions and donations	984,745	1,000,000	(15,255)	(1.5)	Refer to note 54
Fines, Penalties and Forfeits	23,893,259	31,859,480	(7,966,221)	(25.0)	Refer to note 54
Other income	28,288,350	20,324,100	7,964,250	39.2	Refer to note 54
Interest received - Bank	3,881,829	2,300,000	1,581,829	68.8	Refer to note 54
Interest received - Consumer debtors	2,734,623	3,302,750	(568,127)	(17.2)	Refer to note 54
Interest received - other	31,752	25,000	6,752	27.0	Refer to note 54
Interest received - Investments	8,295,603	5,781,408	2,514,195	43.5	Refer to note 54
	986,516,399	971,834,107	14,682,292	1.5	
<b>Expenses</b>					
Personnel	(273,115,395)	(284,018,969)	10,903,574	(3.8)	Refer to note 54
Remuneration of councillors	(8,566,074)	(8,674,498)	108,424	(1.2)	Refer to note 54
Depreciation	(122,599,982)	(110,235,849)	(12,364,133)	11.2	Refer to note 54
Amortisation	(215,110)	(1,125,659)	910,549	(80.9)	Refer to note 54
Impairments	(698,452)	-	(698,452)	100.0	Refer to note 54
Finance costs	(46,207,492)	(46,894,846)	687,354	(1.5)	Refer to note 54
Bad debts written off	(19,128,011)	(22,792,000)	3,663,989	(16.1)	Refer to note 54
Materials	(19,604,899)	(52,512,193)	32,907,294	(62.7)	Refer to note 54
Bulk purchases	(194,619,535)	(191,573,082)	(3,046,453)	1.6	Refer to note 54
Contracted Services	(112,338,080)	(164,773,148)	52,435,068	(31.8)	Refer to note 54
Transfers and Subsidies	(51,089,762)	(50,760,890)	(328,872)	0.6	Refer to note 54
General Expenses	(94,120,322)	(55,602,880)	(38,517,442)	69.3	Refer to note 54
Lease rentals on operating leases	(505,881)	(760,400)	254,519	(33.5)	Refer to note 54
	(942,808,995)	(989,724,414)	46,915,419	(4.7)	
Other revenue and costs					
Gain or loss on disposal of assets and liabilities	(323,172)	-	(323,172)	100.0	Refer to note 54
Fair value adjustments	8,538,671	3,000,000	5,538,671	184.6	Refer to note 54
Net surplus/ (deficit) for the year	51,922,903	(14,890,307)	66,813,210	(448.7)	

## Appendix E(2)

June 2016

### Budget Analysis of Capital Expenditure as at 30 June 2016

	Capital expenditure Rand	Revised Budget Rand	Variance Rand	Variance %	Explanation of significant variances from budget
<b>Municipality</b>					
Planning and Development/Economic Development	33,287	25,000	(8,287)	(33)	Refer to note 57
Waste Management	24,737	14,900	(9,837)	(66)	Refer to note 54
Comm. & Social/Libraries and archives	3,169,253	3,204,000	34,747	1	Refer to note 54
Housing	25,985,007	26,079,819	94,812	-	Refer to note 54
Public Safety/Police	264,405	895,000	630,595	70	Refer to note 54
Sport and Recreation	3,310,657	5,065,615	1,754,958	35	Refer to note 54
Waste Water Management/Sewerage	11,874,720	11,487,000	(387,720)	(3)	Refer to note 54
Road Transport/Roads	13,225,609	13,204,327	(21,282)	-	Refer to note 54
Water/Water Distribution	14,232,323	16,390,184	2,157,861	13	Refer to note 54
Electricity /Electricity Distribution	18,237,177	22,891,416	4,654,239	20	Refer to note 54
Corporate Services	4,928,862	4,129,030	(799,832)	(19)	Refer to note 54
	<b>95,286,037</b>	<b>103,386,291</b>	<b>8,100,254</b>	<b>8</b>	

**Appendix F**  
**Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003**  
June 2016

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts					Quarterly Expenditure					Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for noncompliance
		Sep	Dec	Mar	Jun	Total	Sep	Dec	Mar	Jun	Total	Sep	Dec	Mar	Jun	Total			
FMG	Nat Treasury	1,450	-	-	-	1,450	101	114	157	1,667	2,039	-	-	-	-	-	N/A	Yes	N/A
MSIG	Nat Treasury	930	-	-	-	930	-	310	213	407	930	-	-	-	-	-	N/A	Yes	N/A
MIG	Nat Treasury	2,589	11,472	7,356	-	21,417	1,888	4,699	2,481	12,349	21,417	-	-	-	-	-	N/A	Yes	N/A
NDPG	Nat Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
RBIG	Nat Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
EPWP	Prov Treasury	664	499	498	-	1,661	199	835	242	385	1,661	-	-	-	-	-	N/A	Yes	N/A
INEG	DME	8,000	-	-	-	8,000	175	1,160	482	6,183	8,000	-	-	-	-	-	N/A	Yes	N/A
Library	Prov Treasury	4,774	1,774	1,774	15	8,337	1,770	3,602	1,988	977	8,337	-	-	-	-	-	N/A	Yes	N/A
Thusong service centre	Prov Treasury	-	-	200	-	200	-	-	-	200	200	-	-	-	-	-	N/A	Yes	N/A
Social housing	Prov Treasury	21,281	11,261	15,966	6,997	55,505	13,540	14,432	16,407	11,020	55,399	-	-	-	-	-	N/A	Yes	N/A
CDW	Prov Treasury	-	72	-	-	72	17	3	23	29	72	-	-	-	-	-	N/A	Yes	N/A
FMSG	Prov Treasury	-	800	-	500	1,300	-	-	-	1,513	1,513	-	-	-	-	-	N/A	Yes	N/A
Main road subsidy	Prov Treasury	-	-	114	-	114	-	-	-	114	114	-	-	-	-	-	N/A	Yes	N/A
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
		39,688	25,878	25,908	7,512	98,986	17,690	25,155	21,993	34,844	99,682	-	-	-	-	-			

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.